NATIONAL JUSTICE MUSEUM

England & Wales · Charity number 1030554

Details

Other names	MUSEUM OF LAW, MUSEUM OF LAW TRUST COMPANY, THE EGALITARIAN TRUST, GALLERIES OF JUSTICE, HELP A NOTTINGHAMSHIRE CHILD, NATIONAL CENTRE FOR CITIZENSHIP AND THE LAW (NCCL), NCCL GALLERIES OF JUSTICE
Status	Registered
Legal form	Charitable company
Company number	02866265
Registered	1993-12-16
Register	View on the Charity Commission register

Contact

Address	Shire Hall High Pavement Nottingham NG1 1HN
Phone	01159520555
Email	info@nationaljusticemuseum.org.uk
Website	www.NationalJusticeMuseum.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC INCLUDING BUT NOT LIMITED TO THE PRINCIPLE THAT ALL PEOPLE ARE EQUAL BEFORE THE LAW AND IN THE THEORY, PRACTICE AND APPLICATION (INCLUDING JURISPRUDENCE, PENOLOGY AND CRIMINOLOGY) OF THE LAWS OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND ELSEWHERE.

Activities: To maintain the heritage site of the Shire Hall and its collections for access by the general public to learn about the law and its history. Through Education programmes, deliver citizenship (legal literacy, community involvement, understanding social and moral rights and responsibilities), history, crime prevention, to young people.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,848,862	£1,877,189	£1,614,239	73
2024-03-31	£1,805,511	£2,027,949	£1,642,566	70
2023-03-31	£1,815,151	£1,753,575	£1,850,716	64
2022-03-31	£1,513,364	£1,539,298	£1,368,140	66
2021-03-31	£1,397,009	£1,364,263	£1,408,362	72

Trustees

Name	Role	Appointed
PAUL BOWDEN LLB LLM	Chair	2015-03-10
Ben Phillip Matthew Yallop		2024-06-20
Clive Foster		2024-06-20
Helen Emmett		2022-09-16
His Honour Roger Graham Chapple		2017-03-16
JENNIFER SPENCER		
Jennifer Ann Chapman		2020-06-18
Lily Walker-Parr		2024-06-20
Nicholas Williams		2018-09-20
Struan Duncan Campbell		2018-09-20
Vanessa Shaw		2025-03-27

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NATIONAL JUSTICE MUSEUM

England & Wales - Charity number 1030554

Accounts

Docusign Envelope ID: 4C8C0ACB-391E-457B-9BFF-E04F1E549B3F

Registered number: 2866265
Charity number: 1030554

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	S Campbell P Bowden, Chair J Spencer His Honour R Chapple C Hastie (resigned 20 June 2024) N Williams J Chapman M Mathews (resigned 20 June 2024) H Emmett K J McNamara C Foster (appointed 20 June 2024) R Holford (appointed 20 June 2024) L Walker-Parr (appointed 20 June 2024) B Yallop (appointed 20 June 2024) Vanessa Shaw (appointed 27 March 2025)
Company registered number	2866265
Charity registered number	1030554
Registered office	Shire Hall High Pavement Nottingham HG1 1HN
Chief executive officer	V Reeves
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 1 Prospect Place Millennium Way Derby DE24 8HG
Bankers	National Westminster Bank plc 16 South Parade Nottingham NG1 2JX
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the group and the company The National Justice Museum Limited ("the museum") for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

Our purpose

'We tell the story of justice through time. We work inclusively and collaboratively with communities, supporting the creation of a fairer and equitable society.'

We empathetically enable people of all ages to extend their understanding of the law and justice system, so they are inspired by their rights and responsibilities to play an active role in society.' We are a multi-award winning Museum and a leader in public legal learning and education and in developing diverse collaborations and partnerships for our work. Our learning programmes are delivered in our historic courtrooms in Nottingham, the Royal Courts of Justice and the Rolls Building in London, spaces in the North West and under our NJM on Tour programme in courts across the country.

Our museum is based in Nottingham's former Shire Hall and County Gaol, a Grade II* listed building featuring a Victorian criminal and civil courtroom, an Edwardian police station and exhibitions exploring the fascinating history of justice, we house historically significant collections of over 40,000 objects that cover the history of the British Criminal Justice System. The City of Caves forms a key part of our offer and here we explore stories of social justice within Nottingham's largest historic sandstone caves and the country's only underground medieval tannery. We engage and entertain the public by including them in our unique, interactive performances.

We are an Arts Council National Portfolio Organisation (NPO), with a specific remit to diversify our workforce and programmes. We have established a reputation nationally and regionally for our person-centred creative approach and have established a reputation as an arms open organisation, connecting communities through creative activity and providing services for diverse and not yet engaged groups. We take our museum out to people, engaging with new community partners to co-produce exhibitions and become more accessible to a wider and more diverse range of people and communities.

Our Vision is 'For everyone - equity and justice through engagement, inspiration, learning, and unforgettable experiences.'

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Objectives and activities (continued)

Our values

We work creatively and equitably with people and communities; our values are to be:

- Inclusive and equitable – we aspire to build a more diverse and representative organisation
- Open and collaborative – we celebrate diversity, creative collaboration and partnership working, we listen to and respect people and we stimulate conversations with our communities, around the role of law, justice and society.
- Ambitious and dynamic – we embrace diverse people and thinking. We challenge ourselves so we develop and deliver excellence.
- Authentic – people learn and access our stories and history through experiencing our unique historic buildings and our museum collections.
- Be here for the future – we take a whole organisation approach to sustainability, ensuring we support people, partnerships and our environmental and economic future.

Our aims are to:

- Excel as the national leader of public legal education
- Maintain the financial resilience and sustainability of the organisation
- Champion a green agenda and our commitment to environmental sustainability
- Ensure the well-being of our workforce of staff and volunteers
- Use our museum and collections creatively to support our work
- Expand our audience reach and ensure positive and inclusive engagement and representation for all those that engage with us
- Ensure integration, application and engagement with digital technology throughout the organisation

Achievements and performance

Review of activities

During 2024/25 we have worked to ensure the sustainability of the organisation. With this focus, delivery of our resilience project supported and generously funded by the National Lottery Heritage Fund has been a key commitment and activity. It has allowed us to develop and test new ways of working in particular our new approach to national learning through ‘NJM on Tour’, as well as ways of growing and enriching our volunteer cohort, enhancing our corporate offer and support staffing in areas of work where we saw growth potential.

We have continued to work as an Arts Council funded organisation via the National Portfolio funding, delivering to their strategy of ‘Let’s Create.’

During 2024/25 the Trustees began a review of NJM’s strategy for continuing delivery and fresh development of its aims over the next five years, with completion and the start of implementation to be in 2025/26

Visitor numbers to NJM’s two museum sites were in line with recent years trends and the organisation’s planning. The temporary entrance to the caves is still in place and we have continued to actively engage with all key stakeholders around the future planned development.

Our corporate income has been more buoyant during this year, though we have seen different buying patterns emerge as people wait until nearer events to make financial commitments. This does make forecasting more challenging, and we have been careful to not over commit and alter events that are not generating footfall.

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Achievements and performance (continued)

National Justice Museum Learning

We inspire children and young people to explore their rights and responsibilities through heritage sites across England. From our base in Nottingham, National Justice Museum Education delivers innovative, inspiring public legal education at law courts and heritage sites in the Midlands, London, and the North. Young people across the country can learn from our programmes about the Justice system through in-court visits, outreach, through our collections and virtual resources.

During 2024-25, Learning numbers were excellent across all areas. Court availability continued to impact capacity in London and the North, and the north outreach offer has been so successful it now delivers 43% of all north numbers. From originally being a way to access courts in the north, the NJM on Tour programme has become truly national, reaching from Barrow to Plymouth, Sunderland to Cardiff. The outreach and On Tour programmes have significantly increased the flexibility and accessibility of the learning offer.

The 2024/2025 total was 28,478.

Key developments by location:

Nottingham

Numbers attending the core programme grew strongly across the year. Choices and Consequences continued to deliver to high numbers, but this would be the final year of delivery as the Memorandum of Understanding would not be renewed by the Ben Kinsella Trust in June 2025. However, the relationship with the Violence Reduction Partnership has remained strong, and a courtroom workshop, the Nottingham Space, the Trauma space and prison cell remain as NJM's anti-knife crime offer. Relationships with the universities have remained strong, with volunteers, work placements and projects carried out during the year. SEND resources have been developed in Nottingham and their successful trials have led to a national role out.

London

Court capacity has remained the same as the previous year, but relationships with RCJ staff organising the courts is extremely positive and supportive. reducing the actual numbers at the RCJ, but sessions at the Rolls Building have increased, as have the number of On Tour weeks. Partnership projects with the Charles Dickens Museum and the University of Law continue, and a new partnership, with the LSE and London Archives is beginning to deliver sessions.

The North

Delivery across the north covers the following programmes:

- KS1 and lower KS2 delivery at the Greater Manchester Police Museum (Mondays only)
- KS2 upwards delivery at the Manchester Metropolitan University's moot court (Wednesday and Friday)
- Outreach (KS1,2 and 3) delivered on Tuesdays, Wednesdays and Thursdays across the North
- NJM on Tour events delivered at a growing number of courts across the North, with new additional venues in Cumbria, the North East and Wales.
- Outreach numbers continue to grow strongly, now delivering 43% of all numbers across the north.

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Achievements and performance (continued)

NJM on Tour

The On Tour programme has developed significantly, as has the partnership with the DCRJs. The lead DCRJ is very supportive of the programme and NJM is now sending then quarterly reports of numbers attending, court venues, levels of pupil deprivation and the DCRJs and other court staff supporting the programme. The learning manager for the north is the national lead for the collation of figures for On Tour the other learning managers recruit new courts in their regions, deliver the weeks and return the figure to the learning manager to collate.

Help a Child (The Access Fund)

Following feedback and consultation, Help a Child has now become the Access Fund. This fund continues to be used to offer a discount to schools that will struggle to raise the funds to visit, enabling NJM to fulfil the ACE Investment Principle ‘Inclusivity and relevance’, which specifically raises the challenges related to socio-economic background. However, the take up is increasing and we now need to raise more funds to ensure we can continue to offer the Help a Child.

Creative programme activity

During this year we continued our work to develop and deepen our audiences through our collections and themes, particularly with audiences who traditionally can’t, won’t or don’t cross the museum’s threshold. We achieved this through our successful co-produced exhibition programme as well as developing and nurturing our relationships with creative practitioners locally, nationally and internationally, our Project Lab and Make it Yours programme as well as a training and messaging to ensure that all our team adopted an inclusive approach.

Exhibitions throughout this year

We had two key exhibitions in our temporary space during the year. Our international exhibition, Juvenile In Justice, was launched on 10th February 2024 and ran until 3rd November 2024. It highlighted the work of Californian artist and activist, Richard Ross, who has visited over 300 youth detention sites in over 35 American states and has documented the lives of more than 1,000 young people. Working co-productively, we shared images from Richard Ross’ collection with Breaking Barriers Building Bridges groups of young people across Nottingham and those detained in Swinfen Hall Young Offenders Institution, who offered their own creative responses and words of compassion and hope. The exhibition was visited by 24685 people in the museum. The celebration event engaged 49 attendees from across our communities and partner organisations.

We held our second Community Call Out photographic exhibition Picture This: Hope exhibition which ran from 18 November 2024 to 16 March 2025, showcasing an impressive 143 photographic entries submitted as part of the Museum's open call competition. The photographs offered deeply personal and diverse interpretations of the theme of "Hope." This included stories of resilience, community, family, nature, and moments of joy—all presenting compelling narratives of optimism and endurance in today’s social climate. The exhibition was visited by 7475 people in the museum. In a new development to encourage youth engagement, we launched a Children's Prize category, attracting 24 entries from artists aged 10 to 18. This addition marked an important step in widening participation among younger audiences. The exhibition actively engaged with various communities including the Make It Yours participants, the Young Writers Group, and members of Refugee Roots—many of whom submitted heartfelt photographs addressing the theme of hope. The celebration event was held in the museum, attended by 68 individuals.

On 31st March 2025, we launched the Asking For It exhibition by photographer Jayne Jackson. This provocative and socially urgent photographic series tackled issues of misogyny and victim blaming, particularly in cases involving sexual and gender-based violence. Drawing from historical and contemporary references, each image is styled as a mugshot, depicting victims alongside the reasons they were blamed, such as "wore red" or "swiped right." The exhibition compelled visitors to question societal attitudes and confront long-standing biases.

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Achievements and performance (continued)

Project Lab

The project lab, a free friendly space full of representative books, a response area, sound lab and a display which is programmed all year round. Pop up person led activity in the space has proved successful in sharing practice and supporting our team and creative practitioner partners in their professional development. Project Labs within our temporary exhibition space during this period have included Re- Present, Words We Live By, and Cecila's Story. Over 30,000 visitors viewed these displays.

Make It Yours' onsite creative workshops

These are free, experimental and friendly workshops to engage people in 'making the museum theirs', making something extraordinary together whist shaping or responding to an exhibition. Each one affords opportunities for new perspectives and approaches to the museum collection and themes, from a representative range of creative practitioners commissioned. They are often a first, accessible entry point to new visitors. The underpinning values and approaches are: creativity, togetherness, agency, community, wellbeing, relevance. Between April 2024 and March 2025, we ran 36 workshops and had 375 engagements in these workshops, many of whom were new to the museum.

Museum offsite creative events

Our creative and inclusive approach enables us to utilize our collection and themes of the museum and our exhibitions to engage with audiences who traditionally can't, won't or don't cross the threshold of the museum. Events which we supported across the city included Green Hustle, Feel Good Festival, Nottingham Poetry Festival, Refugee Week, Nottinghamshire Pride, NTU Love Culture fair, Reclaim the Night, Wellbeing and Safety Fairs with NTU, and Light Night.

Rental Income

Available space within the museum was let on a commercial basis for the year, in 2024/5 the rental income was £115,606.

Heritage Assets Valuation

A full valuation was carried out in December 2023 and we have subsequently adopted a review policy which specifies that a sample of higher value items is valued annually.

Depreciation

Depreciation of exhibitions capital, as outlined in net incoming/outgoing resources, whilst being recorded in the accounts, has no cash effect and is added back to illustrate the real net income.

Conclusion

The deficit at 31/03/25 is £18,9163. Adding back non-cash amounts (depreciation) of £136,325 the charity achieved a surplus of £117,412.

At 31/03/25 the restricted reserves are £1,308,180 and unrestricted reserves are £315,473.

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Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation given past performance and reserves levels that the Charity has adequate resources to continue in operational existence for the foreseeable future as the organisation established a new strategy and focuses on commercial delivery.

For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The National Justice Museum requires an appropriate level of reserves in order to operate effectively. The level should have regard to our aims, needs and objectives and the risks we face. It is the intention of the museum to follow the guidance of the Charity Commission to Trustees and the appropriate legislation.

The unrestricted general reserve at 31 March 2025 was £315,473 (2024: £380,482). It is the Trustees' long term objective to build up sufficient reserves to cover 3-6 months of expenditure within five years.

The level of reserves and the reserves policy is overseen by the Finance and Audit Committee reporting to the main Board.

c. Principal risks and uncertainties

The Trust operates a Finance and Audit Committee as a sub-committee of the board of Trustees.

Meetings are held quarterly and as part of the tabled agenda a Risks Register for the museum is discussed alongside mitigation strategies.

Risk is measured from 1-5 by likelihood of occurring and impact if it does occur. Red 5 risks are brought to the Board with monitoring reports and discussed by the Trustees.

Principal risks for the trust during 2024/25 were:

- Future development of Broadmarsh affecting the City of Caves
- Long term financial sustainability
- Changes in key staffing

d. Principal funding

The Trustees are satisfied that the charitable company's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds. All funding sourced is held in restricted accounts and managed according to the requirements of the grant application and regulations by the funding body.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

a. Constitution

The charity is registered as a company limited by guarantee.

The principal object of the company and the group is ” the running of a museum of Crime and Punishment known as the "Galleries of Justice Museum" and the provision of a high profile, pro active Public Legal Education programme under the brand name of the "National Centre for Citizenship and the Law (NCCL)". Under its new name of the National Justice Museum the company operates from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the company has , in addition to its Nottingham venue, delivered public legal education activities in London , including at at the Royal Courts of Justice where it has an office and dedicated staff , in Manchester and at numerous other court venues across the country.

We have a trading company which is a wholly owned subsidiary of National Justice Museum Ltd.

b. Methods of appointment or election of Trustees

The management of the company and the group is the responsibility of the Trustees who are members and directors of the charity and are appointed under the terms of the Articles of Association.

c. Organisational structure and decision-making policies

The Board of Trustees administers the charity. The Board meets quarterly and holds a quarterly general purposes call between board meetings. There are subgroup meetings including that of finance and audit that meets on a quarterly basis. A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. The CEO is supported by a senior management team consisting of a Director of Learning, Head of Marketing and Communications, Head of Finance, General Manager and Head of Collections and Research.

d. Policies adopted for the induction and training of Trustees

On joining the Board, Trustees take part in an induction programme facilitated by the Chief Executive where they gain an understanding of the operation and the business plan of the charity. As part of their role, Trustees are invited to staff training days as well as charity and museum governance and skills training.

e. Pay policy for key management personnel

A staff salary review takes place annually with the Chief Executive assessing the senior management team within their scales through a series of factors including: interest rates, performance, business growth, social outcomes and comparable sector salaries.

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Plans for future periods

We have been successful in applying for a NPO extension year and will be looking to make a further application to the National Lottery Heritage Fund.

Our focus going forward is on ensuring we are fit for the future through an efficient team and focus on commercial activity. We will be looking to embed the learning approach of NJM on Tour as it has demonstrated its success.

We already operate two sub committees of board but will be establishing a third to deliver on our strategy work in conjunction with the Chief Executive.

We continue to maintain relationships with all key stakeholders linked to the City of Caves and the surrounding planned development of the Broadmarsh area.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

This report relates to a year of anticipated complexity and challenge for the organisation, as it has been for many of our contemporaries. It has also been a year of reflection and affirmation by NJM of its aims and the laying of strategic plans for the coming years.

The Trustees record their admiration and gratitude for the effort and dedication of the Chief Executive and the commitment and tireless work of the Museum's senior leadership and all of the Museum's staff and people, across the country, for the Trust and for the many communities it seeks to serve

Approved by order of the members of the board of Trustees on 13/1/2026
and signed on their behalf by:

Signed by:
Paul Bowden
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.....
P Bowden
Chair of Trustees

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL JUSTICE MUSEUM

Opinion

We have audited the financial statements of National Justice Museum (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Group, Company and industry, we identify the key laws and regulations affecting the Group and Company. We have identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions.

We focused on those areas that could give rise to a material misstatement in the Group and Company's financial statements. Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Docusign Envelope ID: 4C8C0ACB-391E-457B-9BFF-E04F1E549B3F

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL JUSTICE MUSEUM (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Lucy Robinson
21A7E1C413024AC...

Lucy Robinson
PKF Smith Cooper Audit Limited
Statutory Auditors
1 Prospect Place
Millennium Way
Derby
DE24 8HG

Date: 13/1/2026

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Docusign Envelope ID: 4C8C0ACB-391E-457B-9BFF-E04F1E549B3F

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	2	**39,018**	**143,800**	**182,818**	*102,048*
Charitable activities	5	**1,309,555**	**95,669**	**1,405,224**	*1,456,523*
Other trading activities		**267,713**	**-**	**267,713**	*241,525*
Investments	4	**1,960**	**-**	**1,960**	*1,999*
Other income	6	**561**	**-**	**561**	*3,416*
Total income		**1,618,807**	**239,469**	**1,858,276**	*1,805,511*
Expenditure on:					
Raising funds - other trading activities		**180,668**	**-**	**180,668**	*181,323*
Charitable activities	7	**1,503,148**	**193,373**	**1,696,521**	*1,846,626*
Total expenditure		**1,683,816**	**193,373**	**1,877,189**	*2,027,949*
Net movement in funds		**(65,009)**	**46,096**	**(18,913)**	*(222,438)*
Reconciliation of funds:					
Total funds brought forward		**380,482**	**1,262,084**	**1,642,566**	*1,865,004*
Net movement in funds		**(65,009)**	**46,096**	**(18,913)**	*(222,438)*
Total funds carried forward		**315,473**	**1,308,180**	**1,623,653**	*1,642,566*

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

The notes on pages 19 to 40 form part of these financial statements.

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)
REGISTERED NUMBER: 2866265

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*2024 £*
Fixed assets					
Intangible assets	13		**22,416**		*35,856*
Tangible assets	14		**1,376,680**		*1,307,590*
			1,399,096		*1,343,446*
Current assets					
Stocks	16	**11,496**		*12,265*	
Debtors	17	**272,309**		*238,000*	
Cash at bank and in hand		**301,452**		*467,262*	
		585,257		*717,527*	
Current liabilities					
Creditors: amounts falling due within one year	18	**(360,700)**		*(418,407)*	
Net current assets			**224,557**		*299,120*
Total net assets			**1,623,653**		*1,642,566*
Charity funds					
Restricted funds	19		**1,308,180**		*1,262,084*
Unrestricted funds	19		**315,473**		*380,482*
Total funds			**1,623,653**		*1,642,566*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 13/1/2026 and signed on their behalf by:

Signed by:
Paul Bowden
B2A1EB29DE4A466...

P Bowden
(Chair of Trustees)

The notes on pages 19 to 40 form part of these financial statements.

Docusign Envelope ID: 4C8C0ACB-391E-457B-9BFF-E04F1E549B3F

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)
REGISTERED NUMBER: 2866265

COMPANY BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*2024 £*
Fixed assets					
Intangible assets	13		**22,416**		*35,856*
Tangible assets	14		**1,376,680**		*1,307,590*
Investments	15		**1**		*1*
			1,399,097		*1,343,447*
Current assets					
Debtors	17	**280,777**		*223,810*	
Cash at bank and in hand		**253,856**		*449,956*	
		534,633		*673,766*	
Current liabilities					
Creditors: amounts falling due within one year	18	**(316,775)**		*(381,445)*	
Net current assets			**217,858**		*292,321*
Total net assets			**1,616,955**		*1,635,768*
Charity funds					
Restricted funds	19		**1,262,084**		*1,262,084*
Unrestricted funds	19		**354,871**		*373,684*
Total funds			**1,616,955**		*1,635,768*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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The notes on pages 19 to 40 form part of these financial statements.

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	*2024 £*
Cash flows from operating activities		
Net cash used in operating activities	**24,206**	*(107,714)*
Cash flows from investing activities		
Purchase of tangible and intangible fixed assets	**(191,976)**	*(16,135)*
Interest received	**1,960**	*1,999*
Net cash used in investing activities	**(190,016)**	**(14,136)**
Change in cash and cash equivalents in the year	**(165,810)**	**(121,850)**
Cash and cash equivalents at the beginning of the year	**467,262**	*589,112*
Cash and cash equivalents at the end of the year	**301,452**	*467,262*

The notes on pages 19 to 40 form part of these financial statements

Docusign Envelope ID: 4C8C0ACB-391E-457B-9BFF-E04F1E549B3F

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Justice Museum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The financial statements are presented in Sterling which is the functional currency of the Company and are rounded to the nearest £1.

1.2 Basis of consolidation

The financial statements consolidate the accounts of National Justice Museum and its subsidiary undertaking ('subsidiary').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

For the year ended 31 March 2025 the company generated a deficit of £28,227 (2024: Deficit of £214,948).

Going concern

The Trustees have reviewed latest management information, budgets and forecast cashflows to 31 December 2026. The Trustees are confident that the Company and Group will have adequate resources to continue in operational existence for the foreseeable future and for a least one year from the date of approval of the financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Company status

The company is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

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1. Accounting policies (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Admission fees and school and education income are recognised when payment has been made. Where payment is made in advance, e.g. in respect of school trips, income recognition is deferred until the visit has been completed.

Rental income is recognised in line with the period of rental provided. Any payments in advance are deferred in the balance sheet.

The company is awarded grants, for which we are not entitled to recognise the income until costs have been defrayed for the purpose the grant was intended. Therefore the recognition of any grants received in advance is usually deferred in the balance sheet.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report and note 12 for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable activities are costs incurred by the company in the delivery of its activities undertaken to further the purposes of the company, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.8 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website / Software Development - % 5 years

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1. Accounting policies (continued)

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Exhibition assets	- 10% - 20% straight line basis
Leasehold improvements	- 5% - 10% straight line basis
Office equipment	- 20% - 33% straight line basis
Fixtures, fittings and resources	- 10% - 50% straight line basis

1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

Rental income under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

1.12 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 Cash at bank and in hand

Cash at bank and 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.

1.15 Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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1. Accounting policies (continued)

1.16 Financial instruments

The Group only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.17 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.18 Heritage assets

The Company holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the company.

Newly purchased heritage assets will be capitalised at cost, including any incidental expenses of acquisition.

On the inception of FRS 102, those assets acquired in past accounting periods were included in the financial statements, where practicable, at open market value. The majority of assets were donated to the Company.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the Trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is therefore not provided.

It is the Trust’s policy that a whole collection valuation will be undertaken every 3 years. A sample valuation of high value objects will be undertaken annually to assess whether valuation adjustments need to be made. The Head of Collections and Research, who is considered to be suitably qualified,will undertake the valuations of the collections and will seek external advice if deemed necessary.

1.19 Irrecoverable VAT

The company is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

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1. Accounting policies (continued)

1.20 Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, except for the valuation of heritage assets.

Heritage assets - fair values have been estimated by the Trustees, with reference to previous external independent valuations, on an open market basis.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	22,730	143,800	**166,530**	*81,253*
Similar incoming resources	16,288	-	**16,288**	*20,795*
	39,018	143,800	**182,818**	*102,048*
Total 2024	*55,048*	*47,000*	*102,048*	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from trading activities

The wholly owned subsidiary, National Justice Museum Trading Limited (company number 03476430), is incorporated in the UK and distributes all of its taxable profits to the charity under the gift aid scheme. The company operates the shop and corporate events at the National Justice Museum. The charity owns 100% of the ordinary share capital of the company. A summary of trading results pre distribution to the charity is shown below.

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Trading income			
Sales	267,713	**267,713**	*241,525*
	267,713	**267,713**	*241,525*
Trading expenses			
Opening stock	(12,265)	**(12,265)**	*(9,563)*
Closing stock	11,496	**11,496**	*12,265*
Direct shop and cafe costs	(27,574)	**(27,574)**	*(32,862)*
Direct corporate costs	(68,950)	**(68,950)**	*(62,153)*
Administrative expenses	(16,815)	**(16,815)**	*(32,476)*
Wages and salaries	(56,705)	**(56,705)**	*(51,695)*
Employers NI	(9,078)	**(9,078)**	*(3,870)*
Pensions	(777)	**(777)**	*(969)*
	(180,668)	**(180,668)**	*(181,323)*
Net income from trading activities	87,045	**87,045**	*60,202*

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Investment income	1,960	**1,960**	*1,999*
Total 2024	*1,999*	*1,999*	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Admission fees	737,955	-	**737,955**	*748,448*
Rental Income	115,606	-	**115,606**	*115,425*
Schools and education income	211,578	-	**211,578**	*227,800*
Foyle Foundation income	-	9,414	**9,414**	*-*
National Portfolio Organisations income	244,416	-	**244,416**	*244,416*
Esmee Fairbairn income	-	-	**-**	*15,671*
Museum Estate and Development Fund – ACE	-	-	**-**	*10,368*
Choices and Consequences income	-	-	**-**	*9,875*
NHLF reframed income	-	86,255	**86,255**	*84,520*
	1,309,555	95,669	**1,405,224**	*1,456,523*
Total 2024	*1,335,939*	*120,584*	*1,456,523*	

6. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Consultancy and other income	561	**561**	*3,416*
Total 2024	*3,416*	*3,416*	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Cost of charitable activities	1,503,148	193,373	**1,696,521**	*1,846,626*
Total 2024	*1,592,696*	*253,930*	*1,846,626*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Cost of charitable activities	909,004	*787,517*	**1,696,521**	*1,846,626*
Total 2024	*922,055*	*924,571*	*1,846,626*	

Analysis of direct costs

	Cost of charitable activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	763,228	**763,228**	*688,302*
Marketing	51,271	**51,271**	*56,427*
Exhibition	30,582	**30,582**	*59,243*
Community	39,115	**39,115**	*69,535*
Education and learning	24,808	**24,808**	*48,548*
	909,004	**909,004**	*922,055*
Total 2024	*922,055*	*922,055*	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Admission fees 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	347,708	**347,708**	*327,143*
Depreciation and amortisation	136,325	**136,325**	*145,358*
Office	181,521	**181,521**	*312,562*
Property	121,963	**121,963**	*139,508*
	787,517	**787,517**	*924,571*
Total 2024	*924,571*	*924,571*	

The total value of legal services donated to the Trust during the year was £22,890 (2024: £2,030).

9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £20,975 *(2024 - £30,920)*, and fees for non-audit services of £9,807 (*2024 - £1,740*).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, expenses totalling £326 were reimbursed or paid directly to 1 Trustee *(2024 - £NIL*). These related to travel expenses.

11. Staff costs

	Group 2025 £	*Group 2024 £*	Company 2025 £	*Company 2024 £*
Wages and salaries	**1,070,670**	*979,741*	**1,008,116**	*928,046*
Social security costs	**82,948**	*72,824*	**79,719**	*68,954*
Contribution to defined contribution pension schemes	**23,878**	*19,414*	**23,101**	*18,445*
	1,177,496	*1,071,979*	**1,110,936**	*1,015,445*

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11. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	Group 2025 No.	*Group 2024 No.*	**Company 2025 No.**	*Company 2024 No.*
Employees	**73**	*70*	**73**	*70*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	*Group 2024 No.*
In the band £70,001 - £80,000	**1**	*1*

The total amount of employee benefits received by key management personnel is £324,028 (2024: £331,443).

The number of hours of time donated by general volunteers during the year is approximately 1,061 hours (2024: 1,247 hours). This has an approximate value of £12,955 (2024: £15,024) to the charity.

12. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Intangible assets

Group and Company

	Website / Software Development £
Cost	
At 1 April 2024	**67,248**
At 31 March 2025	**67,248**
Amortisation	
At 1 April 2024	**31,392**
Charge for the year	**13,440**
At 31 March 2025	**44,832**
Net book value	
At 31 March 2025	**22,416**
At 31 March 2024	*35,856*

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Tangible fixed assets

Group

	Exhibition assets £	Leasehold improvements £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost or valuation						
At 1 April 2024	**1,697,592**	**1,557,914**	**452,594**	**87,559**	**726,037**	**4,521,696**
Additions	**-**	**-**	**-**	**1,176**	**190,800**	**191,976**
At 31 March 2025	**1,697,592**	**1,557,914**	**452,594**	**88,735**	**916,837**	**4,713,672**
Depreciation						
At 1 April 2024	**1,600,649**	**1,123,890**	**422,603**	**66,964**	**-**	**3,214,106**
Charge for the year	**28,021**	**74,590**	**14,968**	**5,307**	**-**	**122,886**
At 31 March 2025	**1,628,670**	**1,198,480**	**437,571**	**72,271**	**-**	**3,336,992**
Net book value						
At 31 March 2025	**68,922**	**359,434**	**15,023**	**16,464**	**916,837**	**1,376,680**
At 31 March 2024	*96,943*	*434,024*	*29,991*	*20,595*	*726,037*	*1,307,590*

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14. Tangible fixed assets (continued)

Company

	Exhibition assets £	Leasehold improvements £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost or valuation						
At 1 April 2024	**1,697,592**	**1,557,914**	**428,156**	**87,559**	**726,037**	**4,497,258**
Additions	**-**	**-**	**-**	**1,176**	**190,800**	**191,976**
At 31 March 2025	**1,697,592**	**1,557,914**	**428,156**	**88,735**	**916,837**	**4,689,234**
Depreciation						
At 1 April 2024	**1,600,649**	**1,123,890**	**398,165**	**66,964**	**-**	**3,189,668**
Charge for the year	**28,021**	**74,590**	**14,968**	**5,307**	**-**	**122,886**
At 31 March 2025	**1,628,670**	**1,198,480**	**413,133**	**72,271**	**-**	**3,312,554**
Net book value						
At 31 March 2025	**68,922**	**359,434**	**15,023**	**16,464**	**916,837**	**1,376,680**
At 31 March 2024	*96,943*	*434,024*	*29,991*	*20,595*	*726,037*	*1,307,590*

Heritage assets held are historical, scientific and artistic artifacts. The full portfolio was subject to an independent, professional valuation by Mellors and Kirk Fine Art Auctioneers and Valuers (M&K), in November 2010. The assets were valued on an open market basis.

Subsequent valuations by M&K were undertaken in June 2019 and November 2023, with M&K revaluing the higher value items in the portfolio, giving a valuation of £258,600 in November 2023. The remaining portfolio was valued at £658,237 in March 2025 by the Museum's Senior Curator and Archivist on an open market basis.

The Trustees believe the carrying value of £916,837 represents the open market value as at 31 March 2025.

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15. Fixed asset investment

Company	Investments in subsidiary companies £
Cost	
At 1 April 2024	**1**
At 31 March 2025	**1**
Net book value	
At 31 March 2025	**1**
At 31 March 2024	*1*

The following was a subsidiary undertaking of the Company:

Name	Company number	Class of shares	Holding	Included in consolidation
National Justice Museum Trading Limited	03476430	Equity share capital	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) £	Net assets £
National Justice Museum Trading Limited	**267,713**	**(127,178)**	**87,045**	**93,844**

16. Stocks

	Group 2025 £	*Group 2024 £*
Shop and corporate stock	**11,496**	*12,265*

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Debtors

	Group 2025 £	*Group 2024 £*	**Company 2025 £**	*Company 2024 £*
Due within one year				
Trade debtors	**107,376**	*44,982*	**86,228**	*26,731*
Amounts owed by group undertakings	**-**	*-*	**30,314**	*4,759*
Other debtors	**21,803**	*25,629*	**21,105**	*24,931*
Prepayments and accrued income	**143,130**	*167,389*	**143,130**	*167,389*
	272,309	*238,000*	**280,777**	*223,810*

Trade debtors are stated after recognition of a provision totalling £74,579 (2024: £77,585).

Amounts owed by group undertakings to the Company are unsecured, interest free and repayable on demand.

18. Creditors: Amounts falling due within one year

	Group 2025 £	*Group 2024 £*	**Company 2025 £**	*Company 2024 £*
Trade creditors	**158,750**	*186,328*	**148,288**	*177,677*
Other taxation and social security	**30,125**	*26,875*	**23,960**	*26,228*
Other creditors	**9,878**	*10,015*	**9,878**	*10,015*
Accruals and deferred income	**161,947**	*195,189*	**134,649**	*167,525*
	360,700	*418,407*	**316,775**	*381,445*

Amounts owed to group undertakings by the Company are unsecured, interest free and repayable on demand.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds - all funds	**245,403**	**1,106,678**	**(1,300,944)**	**90,567**	**141,704**
Designated fund - NPO	**124,179**	**244,416**	**(201,525)**	**-**	**167,070**
ACE CRF Grant	**4,101**	**-**	**(679)**	**(3,422)**	**-**
Reserves	**6,799**	**267,713**	**(180,668)**	**(87,145)**	**6,699**
	380,482	**1,618,807**	**(1,683,816)**	**-**	**315,473**
Restricted funds					
Heritage Assets	**726,037**	**-**	**-**	**190,800**	**916,837**
HAC	**5,258**	**-**	**-**	**-**	**5,258**
HLF project	**159,800**	**-**	**(47,659)**	**-**	**112,141**
Biffa project	**28,171**	**-**	**(6,900)**	**-**	**21,271**
Choices and Consequences project	**4,393**	**9,414**	**(13,807)**	**-**	**-**
Art Fund Grant	**7,592**	**-**	**(5,556)**	**-**	**2,036**
Esmee Funding	**390**	**-**	**(53)**	**-**	**337**
Foyle Foundation	**32,083**	**-**	**(2,150)**	**-**	**29,933**
Museum Estate and Development Fund – ACE	**249,862**	**-**	**(29,645)**	**-**	**220,217**
National Lottery Heritage fund - Reframed	**1,498**	**86,255**	**(87,603)**	**-**	**150**
Standing in this place	**47,000**	**143,800**	**-**	**(190,800)**	**-**
	1,262,084	**239,469**	**(193,373)**	**-**	**1,308,180**
Total of funds	**1,642,566**	**1,858,276**	**(1,877,189)**	**-**	**1,623,653**

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19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Unrestricted funds					
General Funds - all funds	*365,009*	*1,151,986*	*(1,339,284)*	*67,692*	*245,403*
Designated Fund - NPO	*136,624*	*244,416*	*(249,384)*	*(7,477)*	*124,179*
ACE CRF Grant	*8,129*	-	*(4,028)*	-	*4,101*
Reserves - subsidiary	*14,289*	*241,525*	*(181,323)*	*(67,692)*	*6,799*
	524,051	*1,637,927*	*(1,774,019)*	*(7,477)*	*380,482*
Restricted funds					
Heritage Assets	*726,037*	-	-	-	*726,037*
HAC	*32,801*	*150*	*(27,693)*	-	*5,258*
HLF Project	*213,398*	-	*(53,598)*	-	*159,800*
Biffa Project	*35,071*	-	*(6,900)*	-	*28,171*
Choices and Consequences Project	*6,727*	*9,875*	*(12,209)*	-	*4,393*
Art Fund Grant	*16,028*	-	*(8,436)*	-	*7,592*
Esmee Funding	*442*	*15,671*	*(23,200)*	*7,477*	*390*
Foyle Foundation	*33,833*	-	*(1,750)*	-	*32,083*
Museum Estate and Development Fund - ACE	*276,616*	*10,368*	*(37,122)*	-	*249,862*
National Lottery Heritage Fund - Reframed	-	*84,520*	*(83,022)*	-	*1,498*
Standing in this Place	-	*47,000*	-	-	*47,000*
	1,340,953	*167,584*	*(253,930)*	*7,477*	*1,262,084*
Total of funds	*1,865,004*	*1,805,511*	*(2,027,949)*	-	*1,642,566*

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
General funds	**380,482**	**1,618,807**	**(1,683,816)**	**-**	**315,473**
Restricted funds	**1,262,084**	**239,469**	**(193,373)**	**-**	**1,308,180**
	1,642,566	**1,858,276**	**(1,877,189)**	**-**	**1,623,653**

Summary of funds - prior year

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2024 £*
General funds	*524,051*	*1,637,927*	*(1,774,019)*	*(7,477)*	*380,482*
Restricted funds	*1,340,953*	*167,584*	*(253,930)*	*7,477*	*1,262,084*
	1,865,004	*1,805,511*	*(2,027,949)*	*-*	*1,642,566*

Heritage assets represent the open market value of heritage assets held within the museum.

HAC fund represents donations made to the charity in respect of the crime and punishment education of children.

HLF project represents the restricted funding received in respect of the grant for the Justice; Past, Present and Future, Nottingham project and emergency funding received during the pandemic.

The Biffa project represents funding received in respect of a new exhibition located in the Museum's Edwardian Police Station, that tells the story of the Home Office's pathologist Sir Bernard Spilsbury's life and lasting contribution to forensic science.

Choices and Consequences – an ongoing partnership with the Ben Kinsella Trust has brought ‘Choices and Consequences’ to the NJM. Installed in the police station, this interactive series of workshops delivers an anti knife crime message to young people aged 10 – 14. The school sessions were fully launched in September 2019.

Art Fund - Connecting for the Future enabled us to install wifi throughout the National Justice Museum and create a general visitor and family tour of the building for the museum website. The total grant awarded was £35,000.

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ACE CRF - We were awarded a grant of £122,000 from the Arts Council England Culture Recovery Fund to support wages and overhead costs during the period April 2021 – June 2021.

Esmee - In February 2020 we were awarded a total amount of £120,000 from the Esmée Fairbairn Collections Fund, for a three year project (£40,000 per year) titled 'Ingenuity, Creativity and Hope' where the aim is to generously share historic objects crafted by people in prison as a creative stimulus for rehabilitative activity and response. The legacy of this project has continued into 23/24.

Foyle Foundation - The Foyle Foundation awarded a grant of £35,000 in July 2021 to support the cost of replacing the lift in the Museum. The lift was fully operational in August 2022.

Museum Estate and Development Fund - MEND project work commenced in June 2022 including roofworks, boiler replacement, heritage maintenance and conservation works and fire alarm system replacement. These works were completed by November 2022 and a number of technical visits were made to site as part of the project to ensure that all operations were running in line with the contracted terms.

National Lottery Heritage fund - Reframed – we were awarded £249,000 in May 2023 for a resilience project will run until June 2025. This is for a number of projects to test out new ideas and income streams to assist the charity in building a sustainable future.

Standing in this place, a new bronze statue was commissioned by NJM at a cost of £190,800, to be paid for by external funders.

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	101,821	1,274,859	**1,376,680**
Intangible fixed assets	22,416	-	**22,416**
Current assets	497,761	87,496	**585,257**
Creditors due within one year	(297,111)	(63,589)	**(360,700)**
Difference	(9,414)	9,414	**-**
Total	315,473	1,308,180	**1,623,653**

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21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*99,383*	*1,208,207*	*1,307,590*
Intangible fixed assets	*35,856*	*-*	*35,856*
Current assets	*612,952*	*104,575*	*717,527*
Creditors due within one year	*(367,709)*	*(50,698)*	*(418,407)*
Total	*380,482*	*1,262,084*	*1,642,566*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £	*Group 2024 £*
Net expenditure for the year (as per Statement of Financial Activities)	**(18,913)**	*(222,438)*
Adjustments for:		
Depreciation charges	**122,886**	*131,918*
Amortisation charges	**13,440**	*13,440*
Decrease/(increase) in stocks	**769**	*(2,702)*
Increase in debtors	**(31,028)**	*(125,961)*
Increase/(decrease) in creditors	**(60,988)**	*100,028*
Interest received	**(1,960)**	*(1,999)*
Net cash provided by/(used in) operating activities	**24,206**	*(107,714)*

23. Analysis of cash and cash equivalents

	Group 2025 £	*Group 2024 £*
Cash in hand	**301,452**	*467,262*

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24. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	**467,262**	**(165,810)**	**301,452**
	467,262	**(165,810)**	**301,452**

25. Pension commitments

The Group and Company operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £23,878 (2024 - £19,414). Contributions totaling £4,653 (2024 - £4,589) were payable to the fund at the balance sheet date.

26. Operating lease commitments

At 31 March 2025 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 £	*Group 2024 £*	Company 2025 £	*Company 2024 £*
Not later than 1 year	**3,252**	*3,483*	**3,252**	*3,483*
Later than 1 year and not later than 5 years	**4,065**	*7,317*	**4,065**	*7,317*
	7,317	*10,800*	**7,317**	*10,800*

27. Related party transactions

The Group has taken advantage of the exemption under S.33 1A of FRS 102 from disclosing transactions entered into between two or more members of the group as the subsidiary is fully owned.

There is a total of expenses to key management personal of £685 (2024: £Nil) of which £43 is still outstanding (2024: £Nil)

28. Controlling party

National Justice Museum is a company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable Company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

There is no ultimate controlling party of the charitable Company.

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NATIONAL JUSTICE MUSEUM

England & Wales - Charity number 1030554

Accounts

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

Registered number: 2866265
Charity number: 1030554

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2024

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers for the year ended 31 March 2024

Trustees	S Campbell M Blair (resigned 5 April 2023) P Bowden, Chair J Spencer His Honour J Teare (resigned 5 April 2023) His Honour R Chapple C Hastie (resigned 20 June 2024) E Somerville (resigned 14 December 2023) N Williams E Chapman M Mathews (resigned 20 June 2024) H Emmett K J McNamara C Foster (appointed 20 June 2024) R Holford (appointed 20 June 2024) L Walker-Parr (appointed 20 June 2024) B Yallop (appointed 20 June 2024)
Company registered number	2866265
Charity registered number	1030554
Registered office	Shire Hall High Pavement Nottingham NG1 1HN
Chief executive officer	V Reeves
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	National Westminster Bank plc 16 South Parade Nottingham NG1 2JX
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of the group and the company The National Justice Museum (“the museum”) for the year 1 April 2023 to 31 March 2024.The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

Our purpose

''We tell the story of justice through time. We work inclusively and collaboratively with communities, supporting the creation of a fairer and equitable society.’

We empathetically enable people of all ages to extend their understanding of the law and justice system, so they are inspired by their rights and responsibilities to play an active role in society.’

We are a multi-award winning Museum and we are growing in national stature, winning the ‘Museums Change Lives’ award in 2021 for our innovative workshops in an envelope project. We are a leader in public legal learning and education and in developing diverse collaborations and partnerships for our work. Our learning programmes are delivered in centres across England, in our historic courtrooms in Nottingham, the Royal Courts of Justice and the Rolls Building in London, and in active courts in the North. Our ambition is to widen our learning offer to more UK locations.

Our museum is based in Nottingham’s former Shire Hall and County Gaol, a Grade II* listed building featuring a Victorian criminal and civil courtroom, an Edwardian police station and exhibitions exploring the fascinating history of justice, we house historically significant collections of over 40,000 objects that cover the history of the British Criminal Justice System. The City of Caves forms a key part of our offer and here we explore stories of social justice within Nottingham’s largest historic sandstone caves and the country’s only underground medieval tannery. We engage and entertain the public by including them in our unique, interactive performances.

In 2018 we became an Arts Council National Portfolio Organisation (NPO), with a specific remit to diversify our workforce and programmes. We have established a reputation nationally and regionally for our person-centred creative approach and have a growing, credible reputation as an arms open organisation, connecting communities through creative activity and providing services for diverse and not yet engaged groups. We take our museum out to people, engaging with new community partners to co-produce exhibitions and become more accessible to a wider and more diverse range of people and communities.

Our Vision is:

‘For everyone - equity and justice through engagement, inspiration, learning, and unforgettable experiences.’

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Objectives and activities (continued)

Our values

We work creatively and equitably with people and communities; our values are to be:

- Inclusive and equitable – we aspire to build a more diverse and representative organisation;
- Open and collaborative – we celebrate diversity, creative collaboration and partnership working, we listen to and respect people and we stimulate conversations with our communities, around the role of law, justice and society;
- Ambitious and dynamic – we embrace diverse people and thinking. We challenge ourselves so we develop and deliver excellence;
- Authentic – people learn and access our stories and history through experiencing our unique historic buildings and our museum collections;
- Be here for the future – we take a whole organisation approach to sustainability, ensuring we support people, partnerships and our environmental and economic future.

Our aims:

We aim to:

- Excel as the national leader of public legal education;
- Maintain the financial resilience and sustainability of the organisation;
- Champion a green agenda and our commitment to environmental sustainability;
- Ensure the well-being of our workforce of staff and volunteers;
- Use our museum and collections creatively to support our work;
- Expand our audience reach and ensure positive and inclusive engagement and representation for all those that engage with us;
- Ensure integration, application and engagement with digital technology throughout the organisation.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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Achievements and performance

a. Review of activities

During 2023/24 we continued to ensure that the organisation was putting in place plans for recovery post covid and in light of the cost of living crisis. To this end we applied and were successful in receiving £249,000 from the National Lottery Heritage fund for a resilience project which gave us funding to try out new income streams such as an escape room and widen our learning work creating NJM on Tour which took our learning offer into courtrooms nationally to test out a new way of delivery. This project also allowed us to recruit new staff to support income generation and the introduction of a clear framework for volunteering. In addition to this we continued to deliver our work around the Art Council's 'Let's Create' strategy and completed Ingenuity our project working in prisons funded by the Esmee Fairburn Foundation.

We continued to open both the National Justice Museum and the City of Caves to the public and operated a flexible approach to opening to ensure we were managing our costs and responding to demand, over the winter months we reverted to a 4 day a week opening pattern with access to pre booked school groups every day at the museum. Opening hours at the City of Caves were greater (7 days per week) than at the museum as this has a lower cost base and higher demand. Access to the Caves is still via a temporary entrance created when Broadmarsh was due to be re-developed. We have continued to actively liaise with all key stakeholders in the ongoing discussions about the future of this site.

During this year our corporate income continued to recover with a high demand for themed events and tours. Room hire slowed after the immediate post-lockdown period, as people returned to office working, but demand began to return and we have established relationships with suppliers who hire our space for regular events throughout the year.

During the year tenant income remained stable.

National Justice Museum Learning

We inspire children and young people to explore their rights and responsibilities through heritage sites across England. From our base in Nottingham, National Justice Museum Education delivers innovative, inspiring public legal education at law courts and heritage sites in the Midlands, London, and the North. Young people across the country can learn from our programmes about the Justice system through in-court visits, outreach, our collections and virtual resources.

During 2023-24, Learning returned to pre-pandemic numbers across all sites. Court availability continued to impact capacity in London and the North, but an increased outreach offer across the north and the national NJM on Tour programme have continued to add flexibility and accessibility. Total school visits for the year 24,848.

By location:

Nottingham key developments:

Numbers attending the core programme grew across the year and are now back at pre pandemic levels. Choices and Consequences became the recommended school visit in the City and County Knife and Weapons Guidance, which is issued to all schools in the county. The relationship with the Violence Reduction Partnership remained strong, funding interviews with another family bereaved through knife crime which are used in the Nottingham Space. Colleagues from the city and county youth justice teams continue to bring young people who are at risk of or have committed knife crime as part of their 1:1 support sessions. Nottingham staff trained up to deliver On Tour and will have new court targets of their own in the next academic year. Relationships with the universities have remained strong, with volunteers, work placements and projects carried out during the year.

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Achievements and performance (continued)

London key developments:

Partnership projects with the Globe, Charles Dickens Museum and the University of Law continue, and delivery of KS5 sessions at the Rolls Building.

North key developments:

Delivery across the north covers the following programmes:

- KS1 and lower KS2 delivery at the Greater Manchester Police Museum (Mondays only);
- KS2 upwards delivery at the Manchester Metropolitan University's moot court (Wednesday and Friday);
- Outreach (KS1,2 and 3) delivered on Wednesdays and Thursdays across the North;
- NJM on Tour events delivered at a growing number of courts across the North.

The On Tour programme has developed significantly, as has the partnership with the DCRJs. The team in the north now work with the judges delivering Football in the Community events across the region. The learning manager for the north continues to be the national lead for On Tour and is in the process of training other learning managers to be able to pick up and run On Tour in their own regions. Outreach is also growing strongly, with schools now returning to book year on year, as well as new schools requesting visits following recommendation from colleagues.

Help a Child

This fund continued to be used to offer a discount to schools that will struggle to raise the funds to visit, enabling NJM to fulfil the ACE Investment Principle 'Inclusivity and relevance', which specifically raises the challenges related to socio-economic background. However, the take up is increasing and we now need to raise more funds to ensure we can continue to offer the Help a Child..

We currently continue to offer a 25% discount (1 in 4 go free) to schools fitting any of the following criteria:

- Schools with a high percentage of free school meals (19% and above)
- Schools with Grade 4 (Inadequate) OFSTED ratings
- Schools identified as being in the 10% highest areas of deprivation according to the government indices of deprivation.

Creative programme activity linked to NPO status

During this year we continued our work to develop and deepen our audiences through our collections and themes, particularly with audiences who traditionally can't, won't or don't cross the museum's threshold. We used a variety of means to do this, partly through our successful co-produced exhibition programme but also through our relationships with creative practitioners locally, nationally and internationally, our Project Lab and Make it Yours programme as well as through training and messaging to ensure that all our team adopted an inclusive approach.

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Achievements and performance (continued)

Exhibitions throughout this year

We had two key exhibitions in our temporary space during the year. Ingenuity, which was prototyped through a Project Lab phase co-productively with our communities in March 2023 and launched in September 2023 and ran through to January 2024. Ingenuity was a sensitive exploration of resourcefulness and creativity, developed with people living in prison. The exhibition highlighted our historic collection of objects made in prison settings. It was the culmination of a three-year project funded by the Esmee Fairburn Collections fund to the sum of £120,000 which enabled us to work co-productively across 54 prisons throughout the UK, with activity in our local community and a series of artist commissions. This ambitious project has connected people in open and closed communities with compassion and creativity. The project engaged 1000 people living in prison, the exhibition was visited by 19956 people in the museum and we received 723 responses from to provocations from the public. The celebration event engaged 120 attendees from across our communities and partner organisations.

Our international exhibition, Juvenile In Justice, was launched in February 2024 and highlighted the work of Californian artist and activist, Richard Ross, who has visited over 300 youth detention sites in over 35 American states and has documented the lives of more than 1,000 young people. Working co-productively, we shared images from Richard Ross' collection with Breaking Barriers Building Bridges groups of young people across Nottingham and those detained in Swinfen Hall Young Offenders Institution, who offered their own creative responses and words of compassion and hope.

In May 2023 we also launched our exhibition, Darkness, a solo exhibit featuring twelve new portraits of subjects engaging with artefacts from the museum's vast crime and punishment collection by internationally renowned artist, Brian Griffin. Darkness enabled a range of sitters through various community connections to take part in the project and respond to the museum artefacts in new and unusual ways. The portraits were hung in unexpected and authentic spaces around the museum. Visitors to were encouraged to explore the ancient cells of this former Georgian gaol to discover images in situ enabling them to consider the space in new ways. 6597 people visited in this period.

Make It Yours on site creative workshop

These are free, experimental and friendly workshops to engage people in 'making the museum theirs', making something extraordinary together whist shaping or responding to an exhibition. Each one affords opportunities for new perspectives and approaches to the museum collection and themes, from a representative range of creative practitioners commissioned. They are often a first, accessible entry point to new visitors. The underpinning values and approaches are: creativity, togetherness, agency, community, wellbeing, relevance. In April 23-March 24, we ran 45 workshops and 368 engagements in these workshops, many of whom were new to the museum. Through evaluation, 89% of participants said that they learnt something new and found the workshops an empowering experience and 100% of participants said they would recommend the workshop to others.

Project Lab

The project lab, a free friendly space full of representative books, a response area, sound lab and a display which is programmed all year round. Pop up person led activity in the space has proved successful in sharing practice and supporting our team and creative practitioner partners in their professional development. Project Labs within our temporary exhibition space during this period have included C2C Social Action, Heart in a Cage linked to the Ingenuity exhibition, No Comprendo and The Art of Belonging.

Museum bicycle and offsite creative events

Our museum bicycle and ingenious carrying kit attended workshops and events across the city, carrying conversation and creativity between people and the museum. Building on the success of object walks, it supports our environmental action plan and our aim to work inclusively. Our creative and inclusive approach enables us to utilize our collection and themes of the museum and engage with audiences who traditionally can't, won't or don't cross the threshold of the museum. Events which we supported across the city included Pride, Refugee Week, Green Hustle, International Women's Day and Penned Up Festival to name a few.

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Achievements and performance (continued)

Rental Income

Available space within the museum was let on a commercial basis for the year, in 2023/24 the rental income was £115,425.

Heritage Assets Valuation

A full valuation was carried out in December 2023 and we have subsequently adopted a review policy which specifies that a sample of higher value items is valued annually.

Depreciation

Depreciation of exhibitions capital, as outlined in net incoming/outgoing resources, whilst being recorded in the accounts, has no cash effect and is added back to illustrate the real net income.

Volunteers

The number of hours of time donated by general volunteers during the year is approximately 711 hours (2023: 1,305 hours). This has an approximate value of £15,024 (2023: £8,259) to the charity.

Conclusion

This report relates to a year of unprecedented complexity and challenge for the museum, as it has been for many of our contemporaries and concludes with the Trustees recording their gratitude for the tireless effort and dedication of the Chief Executive and Financial Controller in maintaining the work and prominence of the Trust, and thanks to all of the museum's senior leadership team.

The deficit for the year is £222,438. Adding back non-cash amounts (depreciation and amortisation) of £145,358 achieved a deficit of £77,080.

At 31 March 2024 the restricted reserves are £1,262,084 and unrestricted reserves are £380,482.

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Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation given past performance and reserves levels that the Charity has adequate resources to continue in operational existence for the foreseeable future as the organisation recovers from the financial impact of Covid and the cost of living crisis. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Principal risks and uncertainties

The Trust operates a Finance and Audit Committee as a sub-committee of the board of Trustees.

Meetings are held quarterly and as part of the tabled agenda a Risks Register for the museum is discussed alongside mitigation strategies.

Risk is measured from 1 5 by likelihood of occurring and impact if it does occur. Red 5 risks are brought to the Board with monitoring reports and discussed by the Trustees.

Principal risks for the trust during 2023/4 were:

- Earned income reduction
- The Caves entrance environment
- Visitor numbers retention alongside cost-of-living concerns
- Access to court space for our learning programmes
- Fundraising
- Changes in key staff

c. Reserves policy

The National Justice Museum requires an appropriate level of reserves in order to operate effectively. The level should have regard to our aims, needs and objectives and the risks we face. It is the intention of the museum to follow the guidance of the Charity Commission to Trustees and the appropriate legislation.

The unrestricted general reserve at 31 March 2024 was £380,482 (2023: £524,051). It is the Trustees' long term objective to build up sufficient reserves to cover 3-6 months of expenditure within five years.

The level of reserves and the reserves policy is overseen by the Finance and Audit Committee reporting to the main Board.

d. Principal funding

The Trustees are satisfied that the charitable company's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds. All funding sourced is held in restricted accounts and managed according to the requirements of the grant application and regulations by the funding body.

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Structure, governance and management

a. Constitution

The charity is registered as a company limited by guarantee.

The principal object of the company and the group is " *the running of a museum of Crime and Punishment known as the "Galleries of Justice Museum" and the provision of a high profile, pro active Public Legal Education programme under the brand name of the "National Centre for Citizenship and the Law (NCCL)*". Under its new name of the National Justice Museum the company operates from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the company has , in addition to its Nottingham venue, delivered public legal education activities in London , including at the Royal Courts of Justice where it has an office and dedicated staff , in Manchester and at numerous other court venues across the country.

We have a trading company which is a wholly owned subsidiary of National Justice Museum Ltd.

b. Methods of appointment or election of Trustees

The management of the company and the group is the responsibility of the Trustees who are members and directors of the charity and are appointed under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

On joining the Board, Trustees take part in an induction programme facilitated by the Chief Executive where they gain an understanding of the operation and the business plan of the charity. As part of their role, Trustees are invited to staff training days as well as charity and museum governance and skills training.

d. Pay policy for senior staff

A staff salary review takes place annually with the Chief Executive assessing the senior management team within their scales through a series of factors including: interest rates, performance, business growth, social outcomes and comparable sector salaries..

e. Organisational structure and decision making

The Board of Trustees administers the charity. The Board meets quarterly and holds a quarterly general purposes call between board meetings. There are subgroup meetings including that of finance and audit that meets on a quarterly basis. A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. The CEO is supported by a senior management team consisting of a Director of Learning, Head of Marketing and Communications, Head of Finance, General Manager and Artistic Programme Manager.

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Plans for future periods

We have recently applied for the extension year to NPO funding which had been offered by the Arts Council, this will provide a further year of funding whist we put plans together for our next application for the NPO funding period that will begin in 2027. We will also be continuing our conversations with the National Lottery Heritage Fund around continued development of the visitor attractions against the backdrop of a refresh of our strategy, work that is being supported by Experian with our Board and CEO.

We continue to maintain relationships with all key stakeholders linked to the City of Caves and the surrounding planned development of the Broadmarsh area.

We will be reviewing our NJM on Tour learning programme with a view to ensuring that we are able to continue and widen this work in a sustainable way as a new way of working to broaden our remit and reach.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

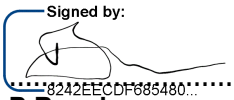
- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

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Trustees' report (continued)
for the year ended 31 March 2024

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:



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P Bowden
Chair of Trustees
Date: 27/3/2025

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Independent auditors' report to the Members of National Justice Museum

Opinion

We have audited the financial statements of National Justice Museum (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the Company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our understanding of the Group and industry, we identify the key laws and regulations affecting the Group. We have identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions.

We focussed on those areas that could give rise to a material misstatement in the Group's financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

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Independent auditors' report to the Members of National Justice Museum (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
PKF Smith Cooper Audit Limited
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PKF Smith Cooper Audit Limited
Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Date: 27/3/2025

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	2	**55,048**	**47,000**	**102,048**	*47,702*
Charitable activities	5	**1,335,939**	**120,584**	**1,456,523**	*1,582,386*
Other trading activities	3	**241,525**	**-**	**241,525**	*184,234*
Investments	4	**1,999**	**-**	**1,999**	*594*
Other income	6	**3,416**	**-**	**3,416**	*235*
Total income		**1,637,927**	**167,584**	**1,805,511**	*1,815,151*
Expenditure on:					
Raising funds - other trading activities	3	**181,323**	**-**	**181,323**	*136,729*
Charitable activities	7	**1,592,696**	**253,930**	**1,846,626**	*1,616,846*
Total expenditure		**1,774,019**	**253,930**	**2,027,949**	*1,753,575*
Net (expenditure)/income		**(136,092)**	**(86,346)**	**(222,438)**	*61,576*
Transfers between funds	20	**(7,477)**	**7,477**	**-**	*-*
Net movement in funds before other recognised gains/(losses)		**(143,569)**	**(78,869)**	**(222,438)**	*61,576*
Other recognised gains/(losses):					
Gains on revaluation of fixed assets		**-**	**-**	**-**	*421,000*
Net movement in funds		**(143,569)**	**(78,869)**	**(222,438)**	*482,576*
Reconciliation of funds:					
Total funds brought forward		**524,051**	**1,340,953**	**1,865,004**	*1,382,428*
Net movement in funds		**(143,569)**	**(78,869)**	**(222,438)**	*482,576*
Total funds carried forward		**380,482**	**1,262,084**	**1,642,566**	*1,865,004*

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

The notes on pages 20 to 42 form part of these financial statements.

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)
Registered number: 2866265

Consolidated balance sheet
As at 31 March 2024

	Note		2024 £		*2023 £*
Fixed assets					
Intangible assets	13		**35,856**		*49,296*
Tangible assets	14		**1,307,590**		*1,423,373*
			1,343,446		*1,472,669*
Current assets					
Stocks	17	**12,265**		*9,563*	
Debtors	18	**238,000**		*112,039*	
Cash at bank and in hand		**467,262**		*589,112*	
		717,527		*710,714*	
Creditors: amounts falling due within one year	19	**(418,407)**		*(318,379)*	
Net current assets			**299,120**		*392,335*
Total net assets			**1,642,566**		*1,865,004*
Charity funds					
Restricted funds	20		**1,262,084**		*1,340,953*
Unrestricted funds	20		**380,482**		*524,051*
Total funds			**1,642,566**		*1,865,004*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

Signed by:

.....
8242EECDF685480...

P Bowden
Chair of Trustees
Date: 27/3/2025

The notes on pages 20 to 42 form part of these financial statements.

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)
Registered number: 2866265

Company balance sheet
As at 31 March 2024

	Note		2024 £		*2023 £*
Fixed assets					
Intangible assets	13		**35,856**		*49,296*
Tangible assets	14		**1,307,590**		*1,423,373*
Investments	15		**1**		*1*
			1,343,447		*1,472,670*
Current assets					
Debtors	18	**223,810**		*120,448*	
Cash at bank and in hand		**449,956**		*550,434*	
		673,766		*670,882*	
Creditors: amounts falling due within one year	19	**(381,445)**		*(292,836)*	
Net current assets			**292,321**		*378,046*
Total net assets			**1,635,768**		*1,850,716*
Charity funds					
Restricted funds	20		**1,262,084**		*1,340,953*
Unrestricted funds	20		**373,684**		*509,763*
Total funds			**1,635,768**		*1,850,716*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Consolidated statement of cash flows for the year ended 31 March 2024

	2024 £	*2023 £*
Cash flows from operating activities		
Net cash used in operating activities	**(107,714)**	*114,236*
Cash flows from investing activities		
Purchase of tangible and intangible fixed assets	**(16,135)**	*(336,982)*
Interest received	**1,999**	*594*
Net cash used in investing activities	**(14,136)**	**(336,388)**
Change in cash and cash equivalents in the year	**(121,850)**	**(222,152)**
Cash and cash equivalents at the beginning of the year	**589,112**	*811,264*
Cash and cash equivalents at the end of the year	**467,262**	*589,112*

The notes on pages 20 to 42 form part of these financial statements

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Notes to the financial statements
for the year ended 31 March 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Justice Museum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The financial statements are presented in Sterling which is the functional currency of the company and are rounded to the nearest £1.

1.2 Basis of consolidation

The financial statements consolidate the accounts of National Justice Museum and its subsidiary undertaking ('subsidiary').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

For the year ended 31 March 2024 the company generated a deficit of £214,948 (2023: Surplus of £61,576).

Going concern

The Trustees have reviewed latest management information, budgets and forecast cashflows to 31 March 2026. The Trustees are confident that the company and Group will have adequate resources to continue in operational existence for the foreseeable future and for a least one year from the date of approval of the financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trusteesnamed on page 1. In the event of the company being wound up, the liability in respect of theguarantee is limited to £1 per member of the company.

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1. Accounting policies (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Admission fees and school and education income are recognised when payment has been made. Where payment is made in advance, e.g. in respect of school trips, income recognition is deferred until the visit has been completed.

Rental income is recognised in line with the period of rental provided. Any payments in advance are deferred in the balance sheet.

The company is awarded grants, for which we are not entitled to recognise the income until costs have been defrayed for the purpose the grant was intended. Therefore the recognition of any grants received in advance is usually deferred in the balance sheet.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report and note 12 for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable activities are costs incurred by the company in the delivery of its activities undertaken to further the purposes of the company, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Exhibition assets	- 10% - 20% straight line basis
Leasehold improvements	- 5% - 10% straight line basis
Office equipment	- 20% - 33% straight line basis
Fixtures, fittings and resources	- 10% - 50% straight line basis

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1. Accounting policies (continued)

1.9 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows

Amortisation is provided on the following basis:

Website / Software Development - 5 years

1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Operating leases

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight-line basis over the lease term.

Rental income under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

1.12 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 Cash at bank and in hand

Cash at bank and 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.

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1. Accounting policies (continued)

1.15 Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.16 Financial instruments

The Group only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.17 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.18 Heritage assets

The company holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the company.

Newly purchased heritage assets will be capitalised at cost, including any incidental expenses of acquisition.

On the inception of FRS 102, those assets acquired in past accounting periods were included in the financial statements, where practicable, at open market value. The majority of assets were donated to the company.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the Trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is therefore not provided.

It is the Trust’s policy that a whole collection valuation will be undertaken every 3 years. A sample valuation of high value objects will be undertaken annually to assess whether valuation adjustments need to be made. The Head of Collections and Research, who is considered to be suitably qualified, will undertake the valuations of the collections and will seek external advice if deemed necessary.

1.19 Irrecoverable VAT

The company is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

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1. Accounting policies (continued)

1.20 Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, except for the valuation of heritage assets.

Heritage assets - fair values have been estimated by the Trustees, with reference to previous external independent valuations, on an open market basis.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	34,253	47,000	**81,253**	*18,886*
Similar incoming resources	20,795	-	**20,795**	*28,816*
	55,048	47,000	**102,048**	*47,702*
Total 2023	*47,702*	*-*	*47,702*	

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3. Income from trading activities

The wholly owned subsidiary, National Justice Museum Trading Limited (company number 03476430), is incorporated in the UK and distributes all of its taxable profits to the charity under the gift aid scheme. The company operates the shop and corporate events at the National Justice Museum. The charity owns 100% of the ordinary share capital of the company. A summary of trading results pre distribution to the charity is shown below.

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Trading income			
Sales	241,525	**241,525**	*184,234*
	241,525	**241,525**	*184,234*
Trading expenses			
Opening stock	(9,563)	**(9,563)**	*(11,434)*
Closing stock	12,265	**12,265**	*9,563*
Direct shop and cafe costs	(32,862)	**(32,862)**	*(15,899)*
Direct corporate costs	(62,153)	**(62,153)**	*(53,397)*
Administrative expenses	(32,476)	**(32,476)**	*(15,915)*
Wages and salaries	(51,695)	**(51,695)**	*(45,270)*
Employers NI	(3,870)	**(3,870)**	*(3,545)*
Fundraising trading expenses - Pensions	(969)	**(969)**	*(832)*
	(181,323)	**(181,323)**	*(136,729)*
Net income from trading activities	60,202	**60,202**	*47,505*

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Investment income	1,999	**1,999**	*594*
Total 2023	*594*	*594*	

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5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Admission fees	748,448	-	**748,448**	*623,047*
Rental Income	115,425	-	**115,425**	*108,455*
Schools and education income	227,650	150	**227,800**	*223,868*
National Portfolio Organisations income	244,416	-	**244,416**	*244,416*
Esmee Fairbairn income	-	15,671	**15,671**	*39,560*
Museum Estate and Development Fund – ACE	-	10,368	**10,368**	*332,610*
Choices and Consequences income	-	9,875	**9,875**	*9,174*
NHLF reframed income	-	84,520	**84,520**	*-*
Other grant income	-	-	**-**	*1,256*
	1,335,939	120,584	**1,456,523**	*1,582,386*
Total 2023	*1,199,742*	*382,644*	*1,582,386*	

6. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Consultancy and other income	3,416	**3,416**	*235*
Total 2023	*235*	*235*	

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Notes to the financial statements
for the year ended 31 March 2024

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	*Total 2023 £*
Cost of charitable activities	1,592,696	253,930	**1,846,626**	*1,616,846*
Total 2023	*1,399,061*	*217,785*	*1,616,846*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Cost of charitable activities	922,055	924,571	**1,846,626**	*1,616,846*
Total 2023	*863,365*	*753,481*	*1,616,846*	

Analysis of direct costs

	Cost of charitable activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	688,302	**688,302**	*620,454*
Marketing	56,427	**56,427**	*52,128*
Exhibition	59,243	**59,243**	*65,645*
Community	69,535	**69,535**	*49,537*
Education and learning	48,548	**48,548**	*75,601*
	922,055	**922,055**	*863,365*
Total 2023	*863,365*	*863,365*	

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8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Cost of charitable activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	327,143	**327,143**	*324,499*
Depreciation and amortisation	145,358	**145,358**	*135,284*
Office	312,562	**312,562**	*130,670*
Property	139,508	**139,508**	*163,028*
	924,571	**924,571**	*753,481*
Total 2023	*753,481*	*753,481*	

The total value of legal services donated to the Trust during the year was £2,030 (2023 - £2,065).

9. Auditors' remuneration

The Auditors' remuneration for the group amounts to total audit fees of £30,920 (2023 - £27,650) and fees for non-audit services of £1,740 (2023 - £950).

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10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

Expenses waived by Trustees totalled £Nil (2023 - £Nil) in relation to travel costs incurred but not reimbursed.

11. Staff costs

	Group 2024 £	*Group 2023 £*	**Company 2024 £**	*Company 2023 £*
Wages and salaries	**979,741**	*917,616*	**928,046**	*872,346*
Social security costs	**72,824**	*59,452*	**68,954**	*55,907*
Contribution to defined contribution pension schemes	**19,414**	*17,532*	**18,445**	*16,700*
	1,071,979	*994,600*	**1,015,445**	*944,953*

During the year, statutory redundancy pay of £nil (2023: £1,949) was paid.

The average number of persons employed during the year was as follows:

	Group 2024 No.	*Group 2023 No.*	**Company 2024 No.**	*Company 2023 No.*
Employees	**70**	*64*	**70**	*64*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	*Group 2023 No.*
In the band £60,001 - £70,000	**-**	*1*
In the band £70,001 - £80,000	**1**	-

The total amount of employee benefits received by key management personnel is £331,443 (2023: £225,469).

The number of hours of time donated by general volunteers during the year is approximately 1,247 hours (2023: 711 hours). This has an approximate value of £15,024 (2023: £8,259) to the charity.

12. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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13. Intangible assets

Group and Company

	Website / Software Development £
Cost	
At 1 April 2023	**67,248**
At 31 March 2024	**67,248**
Amortisation	
At 1 April 2023	**17,952**
Charge for the year	**13,440**
At 31 March 2024	**31,392**
Net book value	
At 31 March 2024	**35,856**
At 31 March 2023	*49,296*

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14. Tangible fixed assets

Group

	Freehold property £	Long-term leasehold property £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost & valuation						
At 1 April 2023	**1,697,592**	**1,557,914**	**443,742**	**87,559**	**726,037**	**4,512,844**
Additions	**-**	**-**	**16,135**	**-**	**-**	**16,135**
Disposals	**-**	**-**	**(7,283)**	**-**	**-**	**(7,283)**
At 31 March 2024	**1,697,592**	**1,557,914**	**452,594**	**87,559**	**726,037**	**4,521,696**
Depreciation						
At 1 April 2023	**1,572,619**	**1,047,762**	**408,445**	**60,645**	**-**	**3,089,471**
Charge for the year	**28,030**	**76,128**	**21,441**	**6,319**	**-**	**131,918**
On disposals	**-**	**-**	**(7,283)**	**-**	**-**	**(7,283)**
At 31 March 2024	**1,600,649**	**1,123,890**	**422,603**	**66,964**	**-**	**3,214,106**
Net book value						
At 31 March 2024	**96,943**	**434,024**	**29,991**	**20,595**	**726,037**	**1,307,590**
At 31 March 2023	*124,973*	*510,152*	*35,297*	*26,914*	*726,037*	*1,423,373*

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14. Tangible fixed assets (continued)

Company

	Exhibition assets £	Leasehold improvements £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost & valuation						
At 1 April 2023	**1,697,592**	**1,557,914**	**412,021**	**87,559**	**726,037**	**4,481,123**
Additions	**-**	**-**	**16,135**	**-**	**-**	**16,135**
At 31 March 2024	**1,697,592**	**1,557,914**	**428,156**	**87,559**	**726,037**	**4,497,258**
Depreciation						
At 1 April 2023	**1,572,619**	**1,047,762**	**376,724**	**60,645**	**-**	**3,057,750**
Charge for the year	**28,030**	**76,128**	**21,441**	**6,319**	**-**	**131,918**
At 31 March 2024	**1,600,649**	**1,123,890**	**398,165**	**66,964**	**-**	**3,189,668**
Net book value						
At 31 March 2024	**96,943**	**434,024**	**29,991**	**20,595**	**726,037**	**1,307,590**
At 31 March 2023	*124,973*	*510,152*	*35,297*	*26,914*	*726,037*	*1,423,373*

Heritage assets held are historical, scientific and artistic artefacts. They were subject to an independent, professional valuation in November 2010. Subsequent valuations were undertaken in March and June 2019 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis.

The 2010 and 2019 valuation reports were reviewed and updated in November 2023 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis. In addtion for the rest of the museum collection, a valuation review was carried out in November 2023 by the Museum's Senior Curator and Archivist on an open market basis.

The Trustees believe the carrying value of £726,037 represents the open market value as at 31 March 2024.

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15. Fixed asset investments

Company	Investments in subsidiaries £
Cost or valuation	
At 1 April 2023	**1**
At 31 March 2024	**1**
Net book value	
At 31 March 2024	**1**
At 31 March 2023	*1*

16. Principal Subsidiaries

National Justice Museum Trading Limited

Subsidiary name:	National Justice Museum Trading Limited
Company registration number:	03476430
Basis of control:	Equity share capital
Equity shareholding %:	100%
Total assets as at 31 March 2024:	£48,520
Total liabilities as at 31 March 2024:	£(41,721)
Total equity as at 31 March 2024:	£6,799
Turnover for the year ended 31 March 2024:	£241,525
Expenditure for the year ended 31 March 2024:	£(181,323)
Profit for the year ended 31 March 2024:	£60,202

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17. Stocks

	Group 2024 £	*Group 2023 £*
Shop and corporate stock	**12,265**	*9,563*

18. Debtors

	Group 2024 £	*Group 2023 £*	Company 2024 £	*Company 2023 £*
Due within one year				
Trade debtors	**44,982**	*90,228*	**26,731**	*72,056*
Amounts owed by group undertakings	**-**	*-*	**4,759**	*26,581*
Other debtors	**25,629**	*17,116*	**24,931**	*17,116*
Prepayments and accrued income	**167,389**	*4,695*	**167,389**	*4,695*
	238,000	*112,039*	**223,810**	*120,448*

19. Creditors: Amounts falling due within one year

	Group 2024 £	*Group 2023 £*	Company 2024 £	*Company 2023 £*
Trade creditors	**186,328**	*64,741*	**177,677**	*59,046*
Other taxation and social security	**26,875**	*22,977*	**26,228**	*18,003*
Other creditors	**10,015**	*7,553*	**10,015**	*7,553*
Accruals and deferred income	**195,189**	*223,108*	**167,525**	*208,234*
	418,407	*318,379*	**381,445**	*292,836*

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20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds - all funds	**365,009**	**1,151,986**	**(1,339,284)**	**67,692**	**245,403**
Designated fund - NPO	**136,624**	**244,416**	**(249,384)**	**(7,477)**	**124,179**
ACE CRF Grant	**8,129**	**-**	**(4,028)**	**-**	**4,101**
Reserves - subsidiary	**14,289**	**241,525**	**(181,323)**	**(67,692)**	**6,799**
	524,051	**1,637,927**	**(1,774,019)**	**(7,477)**	**380,482**
Restricted funds					
Heritage Assets	**726,037**	**-**	**-**	**-**	**726,037**
HAC	**32,801**	**150**	**(27,693)**	**-**	**5,258**
HLF project	**213,398**	**-**	**(53,598)**	**-**	**159,800**
Biffa project	**35,071**	**-**	**(6,900)**	**-**	**28,171**
Choices and Consequences project	**6,727**	**9,875**	**(12,209)**	**-**	**4,393**
Art Fund Grant	**16,028**	**-**	**(8,436)**	**-**	**7,592**
Esmee Funding	**442**	**15,671**	**(23,200)**	**7,477**	**390**
Foyle Foundation	**33,833**	**-**	**(1,750)**	**-**	**32,083**
Museum Estate and Development Fund – ACE	**276,616**	**10,368**	**(37,122)**	**-**	**249,862**
National Lottery Heritage fund - Reframed	**-**	**84,520**	**(83,022)**	**-**	**1,498**
Standing in this place	**-**	**47,000**	**-**	**-**	**47,000**
	1,340,953	**167,584**	**(253,930)**	**7,477**	**1,262,084**
Total of funds	**1,865,004**	**1,805,511**	**(2,027,949)**	**-**	**1,642,566**

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2023* £
Unrestricted funds						
General Funds - all funds	*238,440*	*1,003,857*	*(1,073,200)*	*195,912*	-	*365,009*
Designated fund - NPO	*83,946*	*244,416*	*(191,738)*	-	-	*136,624*
Government grants	*129,321*	-	*(129,321)*	-	-	-
ACE CRF Grant	*12,931*	-	*(4,802)*	-	-	*8,129*
Reserves - subsidiary	*14,289*	*184,234*	*(136,729)*	*(47,505)*	-	*14,289*
	478,927	*1,432,507*	*(1,535,790)*	*148,407*	-	*524,051*
Restricted funds						
Heritage Assets	*305,037*	-	-	-	*421,000*	*726,037*
HAC	*48,243*	*300*	*(15,742)*	-	-	*32,801*
HLF project	*412,264*	*1,000*	*(56,159)*	*(143,707)*	-	*213,398*
Biffa project	*41,971*	-	*(6,900)*	-	-	*35,071*
Choices and Consequences project	*11,767*	*9,174*	*(14,214)*	-	-	*6,727*
Art Fund Grant	*24,024*	-	*(7,996)*	-	-	*16,028*
Esmee Funding	*5,195*	*39,560*	*(39,613)*	*(4,700)*	-	*442*
Foyle Foundation	*35,000*	-	*(1,167)*	-	-	*33,833*
Museum Estate and Development Fund – ACE	*20,000*	*332,610*	*(75,994)*	-	-	*276,616*
	903,501	*382,644*	*(217,785)*	*(148,407)*	*421,000*	*1,340,953*
Total of funds	*1,382,428*	*1,815,151*	*(1,753,575)*	-	*421,000*	*1,865,004*

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

20. Statement of funds (continued)

Heritage assets represent the open market value of heritage assets held within the museum.

HAC fund represents donations made to the charity in respect of the crime and punishment education of children.

HLF project represents the restricted funding received in respect of the grant for the Justice; Past, Present and Future, Nottingham project and emergency funding received during the pandemic.

The Biffa project represents funding received in respect of a new exhibition located in the Museum's Edwardian Police Station, that tells the story of the Home Office's pathologist Sir Bernard Spilsbury's life and lasting contribution to forensic science.

Choices and Consequences – an ongoing partnership with the Ben Kinsella Trust has brought 'Choices and Consequences' to the NJM. Installed in the police station, this interactive series of workshops delivers an anti knife crime message to young people aged 10 – 14. The school sessions were fully launched in September 2019.

Art Fund - Connecting for the Future enabled us to install wifi throughout the National Justice Museum and create a general visitor and family tour of the building for the museum website. The total grant awarded was £35,000.

Government Grants - These monies are in relation to the Local Restriction Grants and Additional Voluntary Grants distributed by Nottingham City Council on behalf of the government in relation to the national and local lockdowns and introduction of Tiers during the Covid pandemic.

ACE CRF - We were awarded a grant of £122,000 from the Arts Council England Culture Recovery Fund to support wages and overhead costs during the period April 2021 – June 2021.

Esmee - In February 2020 we were awarded a total amount of £120,000 from the Esmée Fairbairn Collections Fund, for a three year project (£40,000 per year) titled 'Ingenuity, Creativity and Hope' where the aim is to generously share historic objects crafted by people in prison as a creative stimulus for rehabilitative activity and response. The legacy of this project has continued into 23/24.

Foyle Foundation - The Foyle Foundation awarded a grant of £35,000 in July 2021 to support the cost of replacing the lift in the Museum. The lift was fully operational in August 2022.

Museum Estate and Development Fund - MEND project work commenced in June 2022 including roof works, boiler replacement, heritage maintenance and conservation works and fire alarm system replacement. These works were completed by November 2022 and a number of technical visits were made to site as part of the project to ensure that all operations were running in line with the contracted terms.

National Lottery Heritage fund - Reframed – we were awarded £249,000 in May 2023 for a resilience project will run until June 2025. This is for a number of projects to test out new ideas and income streams to assist the charity in building a sustainable future.

Standing in this place, a new bronze statue was commissioned by NJM at a cost of £194,700, to be paid for by external funders.

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

Notes to the financial statements
for the year ended 31 March 2024

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	**524,051**	**1,637,927**	**(1,774,019)**	**(7,477)**	**380,482**
Restricted funds	**1,340,953**	**167,584**	**(253,930)**	**7,477**	**1,262,084**
	1,865,004	**1,805,511**	**(2,027,949)**	**-**	**1,642,566**

Summary of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2023* £
General funds	*478,927*	*1,432,507*	*(1,535,790)*	*148,407*	*-*	*524,051*
Restricted funds	*903,501*	*382,644*	*(217,785)*	*(148,407)*	*421,000*	*1,340,953*
	1,382,428	*1,815,151*	*(1,753,575)*	*-*	*421,000*	*1,865,004*

22. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	99,383	1,208,207	**1,307,590**
Intangible fixed assets	35,856	-	**35,856**
Current assets	612,952	104,575	**717,527**
Creditors due within one year	(367,709)	(50,698)	**(418,407)**
Total	380,482	1,262,084	**1,642,566**

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
Tangible fixed assets	*114,904*	*1,308,469*	*1,423,373*
Intangible fixed assets	*49,296*	*-*	*49,296*
Current assets	*603,566*	*107,148*	*710,714*
Creditors due within one year	*(243,715)*	*(74,664)*	*(318,379)*
Total	*524,051*	*1,340,953*	*1,865,004*

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	*Group 2023 £*
Net income/expenditure for the period (as per Statement of Financial Activities)	**(222,438)**	*61,576*
Adjustments for:		
Depreciation charges	**131,918**	*123,557*
Amortisation charges	**13,440**	*11,727*
Decrease/(increase) in stocks	**(2,702)**	*1,871*
Increase in debtors	**(125,961)**	*(38,746)*
Increase/(decrease) in creditors	**100,028**	*(45,155)*
Interest received	**(1,999)**	*(594)*
Net cash provided by/(used in) operating activities	**(107,714)**	*114,236*

24. Analysis of cash and cash equivalents

	Group 2024 £	*Group 2023 £*
Cash in hand	**467,262**	*589,112*

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

25. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	**589,112**	**(121,850)**	**467,262**
	589,112	**(121,850)**	**467,262**

26. Pension commitments

The Group and Company operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £19,414 (2023 - £17,532). Contributions totalling £4,589 (2023 - £3,821) were payable to the fund at the balance sheet date.

27. Operating lease commitments

At 31 March 2024 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024	*Group 2023*	Company 2024	*Company 2023*
	£	*£*	£	*£*
Not later than 1 year	**3,483**	*3,731*	**3,483**	*3,731*
Later than 1 year and not later than 5 years	**7,317**	*10,800*	**7,317**	*10,800*
	10,800	*14,531*	**10,800**	*14,531*

28. Related party transactions

The Group has entered into transactions with Social Higher Education Depot CIC (S.H.E.D). Jennifer Spencer is a Trustee of the Charity and a stakeholder of S.H.E.D. During the year there were purchases made from S.H.E.D of £Nil (2023: £1,500). There were no amounts outstanding at the year end (2023: £Nil).

The Group has entered into transactions with Notts TV Limited. Michael Blair is a Trustee of the Charity and a Director of Notts TV Limited. During the year there were purchases made from Notts TV of £Nil (2023: £960). There were no amounts outstanding at the year end (2023: £Nil).

The Group has taken advantage of the exemption under S.33 1A of FRS 102 from disclosing transactions entered into between two or more members of the group as the subsidiary is fully owned.

Docusign Envelope ID: 44F7CFE5-2154-4753-BEE2-6837CF736AC2

29. Controlling party

National Justice Museum is a company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable Company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

There is no ultimate controlling party of the charitable Company.

NATIONAL JUSTICE MUSEUM

England & Wales - Charity number 1030554

Accounts

Registered number: 2866265
Charity number: 1030554

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2023

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers for the year ended 31 March 2023

Trustees	S Campbell M Blair (resigned 5 April 2023) P Bowden, Chair J Spencer His Honour J Teare (resigned 5 April 2023) His Honour R Chapple C Hastie E Somerville N Williams E Chapman M Mathews H Emmett (appointed 16 September 2022) K J McNamara (appointed 16 September 2022)
Company registered number	2866265
Charity registered number	1030554
Registered office	Shire Hall High Pavement Nottingham NG1 1HN
Chief executive officer	V Reeves
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	National Westminster Bank plc 16 South Parade Nottingham NG1 2JX
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of the group and the company The National Justice Museum ("the museum") for the year 1 April 2022 to 31 March 2023.The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

Our purpose

'We tell the story of justice through time. We work inclusively and collaboratively with communities, supporting the creation of a fairer and equitable society.'

We empathetically enable people of all ages to extend their understanding of the law and justice system, so they are inspired by their rights and responsibilities to play an active role in society.'

We are a multi-award winning Museum and we are growing in national stature, winning the 'Museums Change Lives' award in 2021 for our innovative workshops in an envelope project. We are a leader in public legal learning and education and in developing diverse collaborations and partnerships for our work. Our learning programmes are delivered in centres across England, in our historic courtrooms in Nottingham, the Royal Courts of Justice and the Rolls Building in London, and in active courts in the North. Our ambition is to widen our learning offer to more UK locations.

Our museum is based in Nottingham's former Shire Hall and County Gaol, a Grade II* listed building featuring a Victorian criminal and civil courtroom, an Edwardian police station and exhibitions exploring the fascinating history of justice, we house historically significant collections of over 40,000 objects that cover the history of the British Criminal Justice System. The City of Caves forms a key part of our offer and here we explore stories of social justice within Nottingham's largest historic sandstone caves and the country's only underground medieval tannery. We engage and entertain the public by including them in our unique, interactive performances.

In 2018 we became an Arts Council National Portfolio Organisation (NPO), with a specific remit to diversify our workforce and programmes. We have established a reputation nationally and regionally for our person-centred creative approach and have a growing, credible reputation as an arms open organisation, connecting communities through creative activity and providing services for diverse and not yet engaged groups. We take our museum out to people, engaging with new community partners to co-produce exhibitions and become more accessible to a wider and more diverse range of people and communities.

Our Vision is:

'For everyone - equity and justice through engagement, inspiration, learning, and unforgettable experiences.'

Objectives and activities (continued)

Our values

We work creatively and equitably with people and communities; our values are to be:

- Inclusive and equitable – we aspire to build a more diverse and representative organisation;
- Open and collaborative – we celebrate diversity, creative collaboration and partnership working, we listen to and respect people and we stimulate conversations with our communities, around the role of law, justice and society;
- Ambitious and dynamic – we embrace diverse people and thinking. We challenge ourselves so we develop and deliver excellence;
- Authentic – people learn and access our stories and history through experiencing our unique historic buildings and our museum collections;
- Be here for the future – we take a whole organisation approach to sustainability, ensuring we support people, partnerships and our environmental and economic future.

Our aims:

We aim to:

- Excel as the national leader of public legal education;
- Maintain the financial resilience and sustainability of the organisation;
- Champion a green agenda and our commitment to environmental sustainability;
- Ensure the well-being of our workforce of staff and volunteers;
- Use our museum and collections creatively to support our work;
- Expand our audience reach and ensure positive and inclusive engagement and representation for all those that engage with us;
- Ensure integration, application and engagement with digital technology throughout the organisation.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance

a. Review of activities

During 2022/3 our activity continued to be governed by recovery post pandemic and the continuing cost of living crisis. The need to generate income and manage costs became our central priority as emergency funds and furlough ended. We reapplied for our status as an Arts Council NPO which was granted before the year end. We also actively began conversations with the National Lottery Heritage Fund and during the year made an application for £250,000 to their resilience fund which was for a project to test and scope out a number of projects to increase our sustainability as an organisation and grow our income streams.

We continued to open both the National Justice Museum and the City of Caves. Visitor income during the year equated to approximately 93% of that earned pre-pandemic which inevitably has been used as a key benchmark for our recovery performance.

We operated a flexible approach to opening to ensure we were managing our costs and responding to demand, over the winter months we reverted to a 4 day a week opening pattern with access to pre booked school groups every day at the museum. Opening hours at the City of Caves were greater than at the museum as this has a lower cost base and higher demand. Access to the Caves is still via a temporary entrance created when Broadmarsh was due to re-developed. We have continued to actively liaise with all key stakeholders in the ongoing discussions about the future of this site.

During this year our corporate income continued to recover with a high demand for themed events and tours. Room hire slowed after the immediate post-lockdown period as people returned to office working but demand began to return and we have established relationships with suppliers who hire our space for regular events throughout the year.

During the year tenant income remained stable.

National Justice Museum Learning

We inspire children and young people to explore their rights and responsibilities through heritage sites across England. From our base in Nottingham, National Justice Museum Education delivers innovative, inspiring public legal education at law courts and heritage sites in the Midlands, London, and the North West. Young people across England and Wales can learn from our programmes about the Justice system through on-site visits, our collections and virtual resources.

During 2022-23, Learning saw recovery across all sites and delivery options, with the exception of on-line sessions, which naturally decreased. Court availability continued to impact capacity in London and the North, but an increased outreach offer across the North and the national NJM on Tour programme began to add flexibility and accessibility.

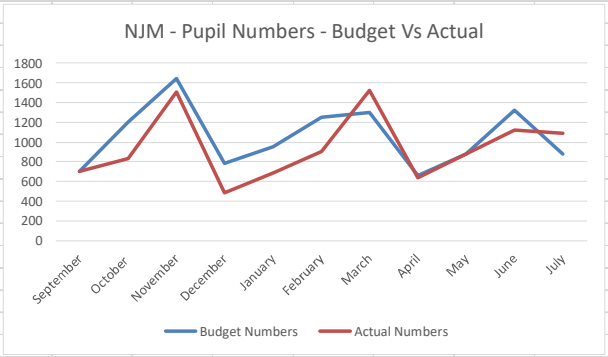
Achievements and performance (continued)

In the table below, the full academic year is shown as this illustrates the ongoing recovery. The blue lines indicate budget numbers, the red show actual numbers for each site.

Pupil Numbers and Income - Academic Year 2022-2023

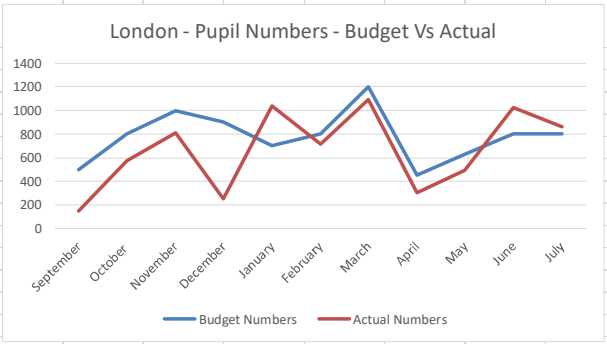
NJM (Including C&C)

Month	Budget Numbers	Actual Numbers
September	700	705
October	1200	833
November	1650	1506
December	780	482
January	950	689
February	1250	901
March	1300	1529
April	660	640
May	880	882
June	1320	1122
July	880	1088



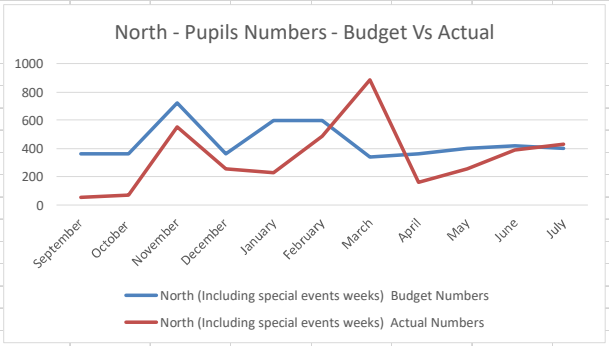
London (Including special events weeks)

Month	Budget Numbers	Actual Numbers
September	500	150
October	800	574
November	1000	806
December	900	248
January	700	1041
February	800	714
March	1200	1091
April	450	307
May	625	491
June	800	1021
July	800	862



North (Including special events weeks)

Month	Budget Numbers	Actual Numbers
September	360	53
October	360	70
November	720	553
December	360	256
January	600	230
February	600	485
March	340	883
April	360	161
May	400	257
June	420	391
July	400	429



Achievements and performance (continued)

Nottingham

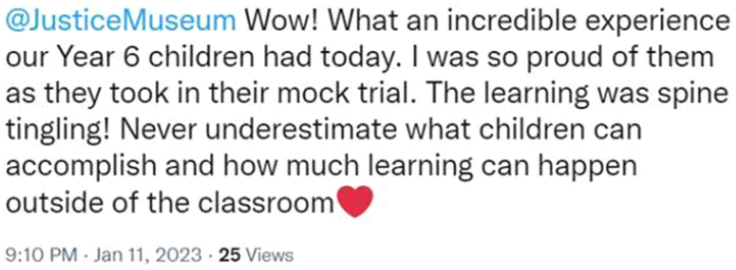
Key developments over the year include:

- **Piloting a successful initial teacher training event** with students from Nottingham Trent to enable trainee teachers to go into their teaching roles with a greater understanding of the value of a visit to NJM.
- **The Nottingham Space opened.** Supported by the Violence Reduction Partnership, 7 families who have been bereaved through knife crime have shared their stories in a series of videos which will be shown to KS3 and upwards young people visiting Choices and Consequences. The videos look at the impact on different family members, parents, siblings, grandparents and even the young daughter of a victim. It has been 15 years since the murder of Ben Kinsella, the young man at the heart of the 5 Choices and Consequences 'legacy rooms', meaning that some of the young people who visit the space were not even born when Ben died. Additionally, it is easy to dismiss knife crime as a London issue, but the 7 young, recent victims evidence the impact of knife crime across Nottingham.
- **The development of on-site and on-line activity with the Literacy Trust,** exploring the museum and then working with an external creative practitioner to create a piece of poetry; the legacy of this work will be a set of downloadable resources that can either be used by teachers in the classroom or facilitator led at the museum.

London

Court capacity remained an issue during this year, reducing the actual numbers significantly. However, a lasting consequence of Covid has been increased flexibility with dates by schools, which has meant visits by groups can be condensed into the days available. During the year access to courts was limited to Monday and Friday, with the team picking up additional bookings through NJM on Tour, outreach and partnership projects.

An excellent response below to a visit to an NJM on Tour venue:



Key developments over the year include:

- **Court visits for University of Law Students:** National Justice Museum Education London continued to arrange sessions for students at the University of Law which included a learning event at the Royal Courts of Justice a. Students speak to and ask questions of a working judge. We know that the students value this opportunity , feedback telling us that this is seen as a unique experience for them.
- **City University Moot Courtroom:** A successful pilot session was delivered at City University in the moot courtroom. This will now be developed into a special event week targeting young people who are interested in studying law, which will include participation in a mock trial and a tour of the university with student ambassadors.
- **Crime and Punishment Outreach Sessions:** A second successful pilot session was delivered at a primary school and this has now become part of the London offer.

Achievements and performance (continued)

- **Association of Citizenship Teachers (ACT):** There was dialogue with the CEO of Association of Citizenship Teachers to discuss how we could work together in future to support citizenship teachers and offer support to those who may face barriers to bringing students for a paid visit to the RCJ. This work is ongoing.
- We continued to work throughout the year with the Rolls Educational Trust delivering sessions at the Rolls building.

North

Now defined as 'North,' rather than 'Northwest' to show the wider geographical reach of our delivery.

The North showed the greatest change to our learning offer. With the lack of court capacity, the offer in the North has developed into the following:

- KS1 and lower KS2 delivery at the Greater Manchester Police Museum (Mondays only);
- KS2 upwards delivery at the Manchester Metropolitan University's moot court (Wednesday and Friday);
- Outreach (KS1,2 and 3) delivered on Wednesdays and Thursdays across the North;
- NJM on Tour events delivered at a growing number of courts across the North.

Key developments over the year include:

- Strengthening of relationships with MMU has resulted in the embedding of the volunteering opportunity for law students as part of the recognised pro bono offer.
- Significant development of relationship with DCRJs and court officials as we continue to develop NJM on Tour. This has also now been picked up by the Judicial Office, who have created press releases for each new NJM on Tour venue, growing the recognition of the offer with both schools and DCRJs.
- To demonstrate the potential of NJM on Tour, during March, 3 special events weeks were planned in March at Liverpool and Bradford, each fully booked.
- The outreach offer has developed to include a KS2 Courtroom Workshop and a KS3+ Enrichment Day Courtroom Workshop. Overall, Tessitura shows that outreach in 22/23 has been delivered to 153 pupils in the 10% most deprived areas, 94 in the 20% most deprived areas and 15 in the 30% most deprived areas against 54 in the 30% least deprived. This is clear evidence that outreach is increasing our accessibility. Repeat outreach bookings are now beginning to come in as the outreach offer develops.

Help a Child

This fund continued to be used to offer a discount to schools that will struggle to raise the funds to visit. This was driven by the ACE Investment Principle 'Inclusivity and relevance', which specifically raises the challenges related to socio-economic background.

We launched an offer of a 25% discount (1 in 4 go free) to schools fitting any of the following criteria:

- Schools with a high percentage of free school meals (19% and above)
- Schools with Grade 4 (Inadequate) OFSTED ratings
- Schools identified as being in the 10% highest areas of deprivation according to the government indices of deprivation.

Other requests for discount, if sitting outside any of the criteria above, continued to be responded to on a case-by-case basis.

Over the period of this report, 6303 young people have been able to take advantage of the Help a Child funding.

Achievements and performance (continued)

Creative programme activity linked to NPO status

During this year we continued our work to reach out to and widen and audiences through our collections and themes. We used a variety of means to do this, partly through our successful co-produced exhibition programme but also through our relationships with creative practitioners, our Project Lab and Make it Yours workshops as well as through training and messaging to ensure that all our team adopted an inclusive approach.

Exhibitions throughout this year

We had 2 key exhibitions in our temporary space during the year.

Protest and Young people was on show in the first half of the year. We launched the virtual tour of the exhibition as the physical exhibition was deinstalled. This became an accessible legacy of this timely project. Visitors left over 1,500 carefully crafted, potent, thoughtful, and considered responses in the gallery - there were 4,000 responses in total to our coproduction provocations. One of the five artist commissions was shared with Learning Team to use in school sessions. A second was accessioned into the museum collection and components sold to generate income. There was pop up activity embedded every weekend in exhibition gallery, delivered by visitor experience team, designed with the artistic programme team, to ignite and explain the exhibition and enable visitors to make and take something home.

Freedom, our open call photography exhibition ran until February 2023. Our first open call exhibition of black and white photographs articulating ideas of ‘freedom’ from multiple perspectives was a huge success. We challenged institutional ‘open call’ rules in the process to create an equitable exhibition. We curated every photograph submitted to ensure a kind, accessible and enjoyable process for applicants. Freedom statements gathered will inform our future thinking and influence a new model of Open Call exhibition. 116 photographers entered from across the UK.

Make It Yours on site creative workshops

These are free, experimental and friendly workshops to engage people in ‘making the museum theirs’, making something extraordinary together whist shaping or responding to an exhibition. Each one affords opportunities for new perspectives and approaches to the museum collection and themes, from a representative range of creative practitioners commissioned, often a first, accessible entry point to new visitors.

Our award winning ‘Workshop in an Envelope’ continued to connect with people, providing meaningful activity that enabled people outside the museum to shape and inform what happened inside the museum. The underpinning values and approach are the same as the physical workshops: creativity, togetherness, agency, community, wellbeing, relevance. The packs are unique to NJM and hand stamped ‘with love from the National Justice Museum’.

In total 4,069 envelope workshops have been devised, prototyped, tested, made and delivered.

Project Lab

The project lab, a free friendly space full of representative books, a response area, sound lab and display is programmed all year round. Pop up person led activity in the space has proved successful in sharing practice and supporting our team and creative practitioner partners in their professional development.

Museum bicycle

Our museum bicycle and ingenious carrying kit attended workshops and events across the city, carrying conversation and creativity between people and the museum. Building on the success of object walks, it supports our environmental action plan and our aim to work inclusively.

Achievements and performance (continued)

Rental Income

Available space within the museum was let on a commercial basis for the year, in 2022/23 the rental income was £108,455.

Heritage Assets Valuation

The 2010 and 2019 valuation reports were reviewed and updated in November 2023 by Mellors and Kirk into one report, so that we have a clear understanding of the high value objects within the collection.

For the rest of the museum collection, a valuation review was carried out in November 2023 by the Museum's Senior Curator and Archivist and collated into an additional report. The heritage assets have been revalued in the 2023 financial statements on the basis of these valuations.

Depreciation

Depreciation of exhibitions capital, as outlined in net incoming/outgoing resources, whilst being recorded in the accounts, has no cash effect and is added back to illustrate the real net income.

Volunteers

The number of hours of time donated by general volunteers during the year is approximately 711 hours (2022: 497 hours). This has an approximate value of £8,259 (2022: £4,507) to the charity.

Conclusion

The surplus for the year is £482,576. Adding back non-cash amounts (depreciation and amortisation) of £135,284 and deducting the surplus on revaluation of heritage assets of £421,000 the charity achieved a surplus of £196,860.

At 31 March 2023 the restricted reserves are £1,340,953 and unrestricted reserves are £524,051.

This report relates to a year of unprecedented complexity and challenge for the museum, as it has been for many of our contemporaries and concludes with the Trustees recording their gratitude for the tireless effort and dedication of the Chief Executive and Financial Controller in maintaining the work and prominence of the Trust, and thanks to all of the museum’s senior leadership team.

Trustees' report (continued)
for the year ended 31 March 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation given past performance, forecasts to 31 March 2025 and current reserves levels that the Charity has adequate resources to continue in operational existence for the foreseeable future as the organisation recovers from the financial impact of Covid and the cost of living crisis. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Principal risks and uncertainties

The Trust operates a Finance and Audit Committee as a sub-committee of the board of Trustees.

Meetings are held quarterly and as part of the tabled agenda a Risks Register for the museum is discussed alongside mitigation strategies.

Risk is measured from 1-5 by likelihood of occurring and impact if it does occur. Red 5 risks are brought to the Board with monitoring reports and discussed by the Trustees.

Principal risks for the trust during 2022/3 were:

- Earned income reduction
- The Caves entrance environment
- Visitor numbers over the summer months
- Fundraising
- Staff retention

c. Reserves policy

The National Justice Museum requires an appropriate level of reserves in order to operate effectively. The level should has regard to our aims, needs and objectives and the risks we face. It is the intention of the museum to follow the guidance of the Charity Commission to Trustees and the appropriate legislation.

The unrestricted general reserve at 31 March 2023 was £524,051 (2022: £478,927). It is the Trustees' long term objective to build up sufficient reserves to cover 3-6 months of expenditure within five years.

The level of reserves and the reserves policy is overseen by the Finance and Audit Committee reporting to the main Board.

d. Principal funding

The Trustees are satisfied that the charitable company's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds. All funding sourced is held in restricted accounts and managed according to the requirements of the grant application and regulations by the funding body.

Structure, governance and management

a. Constitution

The charity is registered as a company limited by guarantee.

The principal object of the company and the group is *" the running of a museum of Crime and Punishment known as the "Galleries of Justice Museum" and the provision of a high profile, pro active Public Legal Education programme under the brand name of the "National Centre for Citizenship and the Law (NCCL)"*. Tthe company operates from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the company has, in addition to its Nottingham venue, delivered public legal education activities in London, including at at the Royal Courts of Justice, where it has an office and dedicated staff in Manchester and at numerous other court venues across the country.

We have a trading company which is a wholly owned subsidiary of National Justice Museum Ltd. Further information is given in note 3 of the financial statements.

b. Methods of appointment or election of Trustees

The management of the company and the group is the responsibility of the Trustees who are members and directors of the charity and are appointed under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

On joining the Board, Trustees take part in an induction programme facilitated by the Chief Executive where they gain an understanding of the operation and the business plan of the charity. As part of their role, Trustees are invited to staff training days as well as charity and museum governance and skills training.

d. Pay policy for senior staff

A staff salary review takes place annually with the Chief Executive assessing the senior management team within their scales through a series of factors including: interest rates, performance, business growth, social outcomes and comparable sector salaries.

e. Organisational structure and decision making

The Board of Trustees administers the charity. The Board meets quarterly and holds a quarterly general purposes call between board meetings. There are subgroup meetings including that of the Finance and Audit Committee that meets on a quarterly basis. A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. The CEO is supported by a senior management team consisting of a Director of Learning, Head of Marketing and Communications, Financial Controller, General Manager and Artistic Programme Manager.

Plans for future periods

We applied for a continuation of the NPO funding as this year ended, which was successful, and were awarded £250,000 by the National Lottery Heritage Fund under their resilience funding, this will cover projects such as our NJM on Tour schools project, improvements to retail and catering opportunities on site and fund an external fundraising consultant amongst other things – all projects to improve our resilience and sustainability. We are continuing to engage all key stakeholders around the Broadmarsh re-development in order to ensure that the needs of the City of Caves are secured. A new Creative Programme Manager has been appointed which will re-invigorate the creative programme and build on the great work already delivered and partnerships made. We continue to work towards ever greater diversity within our organisation, both at Board and staff levels, and in our broad outreach to the communities we serve. In all our planning and delivery we will continue to work closely with ACE and in accordance with their aims and principles.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....

P Bowden
Chair of Trustees
Date: 14th December 2023

Independent auditors' report to the Members of National Justice Museum

Opinion

We have audited the financial statements of National Justice Museum (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the Company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. Based on our understanding of the Group and industry, we identify the key laws and regulations affecting the Group. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We have identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions.

We focussed on those areas that could give rise to a material misstatement in the Group's financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent auditors' report to the Members of National Justice Museum (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Smith Cooper Audit Limited

PKF Smith Cooper Audit Limited
Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Date: 15 December 2023

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	2	**47,702**	**-**	**47,702**	*205,481*
Charitable activities	5	**1,199,742**	**382,644**	**1,582,386**	*1,189,362*
Other trading activities	3	**184,234**	**-**	**184,234**	*117,264*
Investments	4	**594**	**-**	**594**	*512*
Other income	6	**235**	**-**	**235**	*745*
Total income		**1,432,507**	**382,644**	**1,815,151**	*1,513,364*
Expenditure on:					
Raising funds - other trading activities	3	**136,729**	**-**	**136,729**	*86,923*
Charitable activities	7	**1,399,061**	**217,785**	**1,616,846**	*1,452,375*
Total expenditure		**1,535,790**	**217,785**	**1,753,575**	*1,539,298*
Net (expenditure)/income		**(103,283)**	**164,859**	**61,576**	*(25,934)*
Transfers between funds	20	**148,407**	**(148,407)**	**-**	*-*
Net movement in funds before other recognised gains		**45,124**	**16,452**	**61,576**	*(25,934)*
Other recognised gains:					
Gains on revaluation of fixed assets		**-**	**421,000**	**421,000**	*-*
Net movement in funds		**45,124**	**437,452**	**482,576**	*(25,934)*
Reconciliation of funds:					
Total funds brought forward		**478,927**	**903,501**	**1,382,428**	*1,408,362*
Net movement in funds		**45,124**	**437,452**	**482,576**	*(25,934)*
Total funds carried forward		**524,051**	**1,340,953**	**1,865,004**	*1,382,428*

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

The notes on pages 22 to 44 form part of these financial statements.

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)
Registered number: 2866265

Consolidated balance sheet
As at 31 March 2023

	Note		2023 £		*2022* *£*
Fixed assets					
Intangible assets	13		**49,296**		*55,856*
Tangible assets	14		**1,423,373**		*794,115*
			1,472,669		*849,971*
Current assets					
Stocks	17	**9,563**		*11,434*	
Debtors	18	**112,039**		*73,293*	
Cash at bank and in hand		**589,112**		*811,264*	
		710,714		*895,991*	
Creditors: amounts falling due within one year	19	**(318,379)**		*(363,534)*	
Net current assets			**392,335**		*532,457*
Total net assets			**1,865,004**		*1,382,428*
Charity funds					
Restricted funds	20		**1,340,953**		*903,501*
Unrestricted funds	20		**524,051**		*478,927*
Total funds			**1,865,004**		*1,382,428*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



.....
P Bowden
Chair of Trustees
Date: 14th December 2023

The notes on pages 22 to 44 form part of these financial statements.

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)
Registered number: 2866265

Company balance sheet
As at 31 March 2023

	Note		2023 £		*2022 £*
Fixed assets					
Intangible assets	13		**49,296**		*55,856*
Tangible assets	14		**1,423,373**		*794,115*
Investments	15		**1**		*1*
			1,472,670		*849,972*
Current assets					
Debtors	18	**120,448**		*67,667*	
Cash at bank and in hand		**550,434**		*790,440*	
		670,882		*858,107*	
Creditors: amounts falling due within one year	19	**(292,836)**		*(339,939)*	
Net current assets			**378,046**		*518,168*
Total net assets			**1,850,716**		*1,368,140*
Charity funds					
Restricted funds	20		**1,340,953**		*903,501*
Unrestricted funds	20		**509,763**		*464,639*
Total funds			**1,850,716**		*1,368,140*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



.....

P Bowden
Chair of Trustees
Date: 14th December 2023

The notes on pages 22 to 44 form part of these financial statements.

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Consolidated statement of cash flows for the year ended 31 March 2023

	2023 £	*2022 £*
Cash flows from operating activities		
Net cash used in operating activities	**114,236**	*96,967*
Cash flows from investing activities		
Purchase of tangible and intangible fixed assets	**(336,982)**	*(123,363)*
Interest received	**594**	*12*
Net cash used in investing activities	**(336,388)**	**(123,351)**
Change in cash and cash equivalents in the year	**(222,152)**	**(26,384)**
Cash and cash equivalents at the beginning of the year	**811,264**	*837,648*
Cash and cash equivalents at the end of the year	**589,112**	*811,264*

The notes on pages 22 to 44 form part of these financial statements

Notes to the financial statements for the year ended 31 March 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Justice Museum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The financial statements are presented in Sterling which is the functional currency of the company and are rounded to the nearest £1.

1.2 Basis of consolidation

The financial statements consolidate the accounts of National Justice Museum and its subsidiary undertaking ('subsidiary').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

For the year ended 31 March 2023 the company generated a surplus of £61,576 (2022: Deficit of £32,644).

Going concern

The Trustees have reviewed latest management information, budgets and forecast cashflows to 31 March 2025. The Trustees are confident that the company and Group will have adequate resources to continue in operational existence for the foreseeable future and for a least one year from the date of approval of the financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1. Accounting policies (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Admission fees and school and education income are recognised when payment has been made. Where payment is made in advance, e.g. in respect of school trips, income recognition is deferred until the visit has been completed.

Rental income is recognised in line with the period of rental provided. Any payments in advance are deferred in the balance sheet.

The company is awarded grants, for which we are not entitled to recognise the income until costs have been defrayed for the purpose the grant was intended. Therefore the recognition of any grants received in advance is usually deferred in the balance sheet.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report and note 12 for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable activities are costs incurred by the company in the delivery of its activities undertaken to further the purposes of the company, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Exhibition assets	- 10% - 20% straight line basis
Leasehold improvements	- 5% - 10% straight line basis
Office equipment	- 20% - 33% straight line basis
Fixtures, fittings and resources	- 10% - 50% straight line basis

1.9 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

1. Accounting policies (continued)

1.9 Intangible assets and amortisation (continued)

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows

Amortisation is provided on the following basis:

Website / Software Development - 5 years

1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Operating leases

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight-line basis over the lease term.

Rental income under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

1.12 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.13 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. Accounting policies (continued)

1.15 Cash at bank and in hand

Cash at bank and 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.

1.16 Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.17 Financial instruments

The Group only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.18 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.19 Heritage assets

The company holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the company.

Newly purchased heritage assets will be capitalised at cost, including any incidental expenses of acquisition.

On the inception of FRS 102, those assets acquired in past accounting periods were included in the financial statements, where practicable, at open market value. The majority of assets were donated to the company.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the Trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is therefore not provided.

1.20 Irrecoverable VAT

The company is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

1. Accounting policies (continued)

1.21 Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, except for the valuation of heritage assets.

Heritage assets - fair values have been estimated by the Trustees, with reference to previous external independent valuations, on an open market basis.

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	18,886	**18,886**	*20,297*
JRS Income	-	**-**	*99,364*
Other government grants	-	**-**	*50,000*
Similar incoming resources	28,816	**28,816**	*35,820*
	47,702	**47,702**	*205,481*
Total 2022	*205,481*	*205,481*	

Notes to the financial statements for the year ended 31 March 2023

3. Income from trading activities

The wholly owned subsidiary, National Justice Museum Trading Limited (company number 03476430), is incorporated in the UK and distributes all of its taxable profits to the charity under the gift aid scheme. The company operates the shop and corporate events at the National Justice Museum. The charity owns 100% of the ordinary share capital of the company. A summary of trading results pre distribution to the charity is shown below.

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Trading income			
Sales	184,234	**184,234**	*117,264*
	184,234	**184,234**	*117,264*
Trading expenses			
Opening stock	(11,434)	**(11,434)**	*(16,740)*
Closing stock	9,563	**9,563**	*11,434*
Direct shop and cafe costs	(15,899)	**(15,899)**	*(5,546)*
Direct corporate costs	(53,397)	**(53,397)**	*(28,864)*
Deferred tax - origination and reversal of timing differences	-	**-**	*(1,690)*
Administrative expenses	(15,915)	**(15,915)**	*(9,319)*
Wages and salaries	(45,270)	**(45,270)**	*(33,357)*
Employers NI	(3,545)	**(3,545)**	*(2,261)*
Fundraising trading expenses - Pensions	(832)	**(832)**	*(580)*
	(136,729)	**(136,729)**	*(86,923)*
Net income from trading activities	47,505	**47,505**	*30,341*

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Investment income	594	**594**	*512*
Total 2022	*512*	*512*	

Notes to the financial statements for the year ended 31 March 2023

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Admission fees	623,047	-	**623,047**	*411,464*
Rental Income	108,455	-	**108,455**	*105,387*
Schools and education income	223,568	300	**223,868**	*166,831*
Foyle Foundation income	-	-	**-**	*35,000*
National Portfolio Organisations income	244,416	-	**244,416**	*244,416*
ACE CRF Income	-	-	**-**	*122,000*
Esmee Fairbairn income	-	39,560	**39,560**	*45,841*
Museum Estate and Development Fund – ACE	-	332,610	**332,610**	*20,000*
Choices and Consequences income	-	9,174	**9,174**	*12,584*
Art Fund income	-	-	**-**	*21,672*
Other grant income	256	1,000	**1,256**	*4,167*
	1,199,742	382,644	**1,582,386**	*1,189,362*
Total 2022	*1,053,965*	*135,397*	*1,189,362*	

6. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Consultancy and other income	235	**235**	*745*
Total 2022	*745*	*745*	

Notes to the financial statements for the year ended 31 March 2023

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	*Total 2022 £*
Cost of charitable activities	1,399,061	217,785	**1,616,846**	*1,452,375*
Total 2022	*1,299,029*	*153,346*	*1,452,375*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Cost of charitable activities	863,365	753,481	**1,616,846**	*1,452,375*
Total 2022	*778,885*	*673,490*	*1,452,375*	

Analysis of direct costs

	Cost of charitable activities 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	620,454	**620,454**	*558,085*
Marketing	52,128	**52,128**	*57,408*
Exhibition	65,645	**65,645**	*37,713*
Community	49,537	**49,537**	*88,520*
Education and learning	75,601	**75,601**	*37,159*
	863,365	**863,365**	*778,885*
Total 2022	*778,885*	*778,885*	

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Cost of charitable activities 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	324,499	**324,499**	*310,592*
Depreciation and amortisation	135,284	**135,284**	*141,897*
Office	130,670	**130,670**	*126,328*
Property	163,028	**163,028**	*94,673*
	753,481	**753,481**	*673,490*
Total 2022	*673,490*	*673,490*	

The total value of legal services donated to the Trust during the year was £2,065 (2022 - £105).

9. Auditors' remuneration

The Auditors' remuneration for the group amounts to total audit fees of £18,150 (2022 - £13,275) and fees for non-audit services of £950 (2022 - £750).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

Expenses waived by Trustees totalled £Nil (*2022* - £Nil) in relation to travel costs incurred but not reimbursed.

11. Staff costs

	Group 2023 £	*Group 2022 £*	**Company 2023 £**	*Company 2022 £*
Wages and salaries	**917,616**	*844,895*	**872,346**	*811,538*
Social security costs	**59,452**	*45,936*	**55,907**	*43,675*
Contribution to defined contribution pension schemes	**17,532**	*14,044*	**16,700**	*13,464*
	994,600	*904,875*	**944,953**	*868,677*

During the year, statutory redundancy pay of £1,949 (2022: £716) was paid to one employee.

The average number of persons employed during the year was as follows:

	Group 2023 No.	*Group 2022 No.*	**Company 2023 No.**	*Company 2022 No.*
Employees	**64**	*66*	**64**	*66*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	*Group 2022 No.*
In the band £60,001 - £70,000	**1**	*1*

The total amount of employee benefits received by key management personnel is £225,469 (2022: £206,774).

The number of hours of time donated by general volunteers during the year is approximately 711 hours (2022: 497 hours). This has an approximate value of £8,259 (2022: £4,507) to the charity.

12. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. Intangible assets

Group and Company

	Website / Software Development £
Cost	
At 1 April 2022	**62,081**
Additions	**5,167**
At 31 March 2023	**67,248**
Amortisation	
At 1 April 2022	**6,225**
Charge for the year	**11,727**
At 31 March 2023	**17,952**
Net book value	
At 31 March 2023	**49,296**
At 31 March 2022	*55,856*

Notes to the financial statements for the year ended 31 March 2023

14. Tangible fixed assets

Group

	Freehold property £	Long-term leasehold property £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost & valuation						
At 1 April 2022	**1,690,771**	**1,236,386**	**441,045**	**86,790**	**305,037**	**3,760,029**
Additions	**6,821**	**321,528**	**2,697**	**769**	**-**	**331,815**
Revaluations	**-**	**-**	**-**	**-**	**421,000**	**421,000**
At 31 March 2023	**1,697,592**	**1,557,914**	**443,742**	**87,559**	**726,037**	**4,512,844**
Depreciation						
At 1 April 2022	**1,543,297**	**985,547**	**383,484**	**53,586**	**-**	**2,965,914**
Charge for the year	**29,322**	**62,215**	**24,961**	**7,059**	**-**	**123,557**
At 31 March 2023	**1,572,619**	**1,047,762**	**408,445**	**60,645**	**-**	**3,089,471**
Net book value						
At 31 March 2023	**124,973**	**510,152**	**35,297**	**26,914**	**726,037**	**1,423,373**
At 31 March 2022	*147,474*	*250,839*	*57,561*	*33,204*	*305,037*	*794,115*

14. Tangible fixed assets (continued)

Company

	Exhibition assets £	Leasehold improvements £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost & valuation						
At 1 April 2022	**1,690,771**	**1,236,386**	**409,324**	**86,790**	**305,037**	**3,728,308**
Additions	**6,821**	**321,528**	**2,697**	**769**	**-**	**331,815**
Revaluation surplus	**-**	**-**	**-**	**-**	**421,000**	**421,000**
At 31 March 2023	**1,697,592**	**1,557,914**	**412,021**	**87,559**	**726,037**	**4,481,123**
Depreciation						
At 1 April 2022	**1,543,297**	**985,547**	**351,763**	**53,586**	**-**	**2,934,193**
Charge for the year	**29,322**	**62,215**	**24,961**	**7,059**	**-**	**123,557**
At 31 March 2023	**1,572,619**	**1,047,762**	**376,724**	**60,645**	**-**	**3,057,750**
Net book value						
At 31 March 2023	**124,973**	**510,152**	**35,297**	**26,914**	**726,037**	**1,423,373**
At 31 March 2022	*147,474*	*250,839*	*57,561*	*33,204*	*305,037*	*794,115*

Heritage assets held are historical, scientific and artistic artefacts. They were subject to an independent, professional valuation in November 2010. Subsequent valuations were undertaken in March and June 2019 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis.

The 2010 and 2019 valuation reports were reviewed and updated in November 2023 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis. In addtionm for the rest of the museum collection, a valuation review was carried out in November 2023 by the Museum's Senior Curator and Archivist on an open market basis.

The heritage assets have been revalued by £421,000 in the financial statements on the basis of these valuations. The Trustees believe the carrying value of £726,037 represents the open market value as at 31 March 2023.

Notes to the financial statements for the year ended 31 March 2023

15. Fixed asset investments

Company	Investments in subsidiaries £
Cost or valuation	
At 1 April 2022	**1**
At 31 March 2023	**1**
Net book value	
At 31 March 2023	**1**
At 31 March 2022	*1*

16. Principal Subsidiaries

National Justice Museum Trading Limited

Subsidiary name:	National Justice Museum Trading Limited
Company registration number:	03476430
Basis of control:	Equity share capital
Equity shareholding %:	100%
Total assets as at 31 March 2023:	£66,413
Total liabilities as at 31 March 2023:	£(52,124)
Total equity as at 31 March 2023:	£14,289
Turnover for the year ended 31 March 2023:	£184,234
Expenditure for the year ended 31 March 2023:	£(136,729)
Profit for the year ended 31 March 2023:	£47,505

17. Stocks

	Group 2023 £	*Group 2022 £*
Shop and corporate stock	**9,563**	*11,434*

18. Debtors

	Group 2023 £	*Group 2022 £*	Company 2023 £	*Company 2022 £*
Due within one year				
Trade debtors	**90,228**	*34,471*	**72,056**	*29,182*
Amounts owed by group undertakings	**-**	*-*	**26,581**	*-*
Other debtors	**17,116**	*11,868*	**17,116**	*11,868*
Prepayments and accrued income	**4,695**	*26,954*	**4,695**	*26,617*
	112,039	*73,293*	**120,448**	*67,667*

19. Creditors: Amounts falling due within one year

	Group 2023 £	*Group 2022 £*	Company 2023 £	*Company 2022 £*
Trade creditors	**64,741**	*75,970*	**59,046**	*68,398*
Amounts owed to group undertakings	**-**	*-*	**-**	*9,368*
Other taxation and social security	**22,977**	*26,724*	**18,003**	*15,962*
Other creditors	**7,553**	*8,069*	**7,553**	*8,069*
Accruals and deferred income	**223,108**	*252,771*	**208,234**	*238,142*
	318,379	*363,534*	**292,836**	*339,939*

Notes to the financial statements for the year ended 31 March 2023

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
General Funds - all funds	**238,440**	**1,003,857**	**(1,073,200)**	**195,912**	**-**	**365,009**
Designated fund - NPO	**83,946**	**244,416**	**(191,738)**	**-**	**-**	**136,624**
Government grants	**129,321**	**-**	**(129,321)**	**-**	**-**	**-**
ACE CRF Grant	**12,931**	**-**	**(4,802)**	**-**	**-**	**8,129**
Reserves - subsidiary	**14,289**	**184,234**	**(136,729)**	**(47,505)**	**-**	**14,289**
	478,927	**1,432,507**	**(1,535,790)**	**148,407**	**-**	**524,051**
Restricted funds						
Heritage Assets	**305,037**	**-**	**-**	**-**	**421,000**	**726,037**
HAC	**48,243**	**300**	**(15,742)**	**-**	**-**	**32,801**
HLF project	**412,264**	**1,000**	**(56,159)**	**(143,707)**	**-**	**213,398**
Biffa project	**41,971**	**-**	**(6,900)**	**-**	**-**	**35,071**
Choices and Consequences project	**11,767**	**9,174**	**(14,214)**	**-**	**-**	**6,727**
Art Fund Grant	**24,024**	**-**	**(7,996)**	**-**	**-**	**16,028**
Esmee Funding	**5,195**	**39,560**	**(39,613)**	**(4,700)**	**-**	**442**
Foyle Foundation	**35,000**	**-**	**(1,167)**	**-**	**-**	**33,833**
Museum Estate and Development Fund – ACE	**20,000**	**332,610**	**(75,994)**	**-**	**-**	**276,616**
	903,501	**382,644**	**(217,785)**	**(148,407)**	**421,000**	**1,340,953**
Total of funds	**1,382,428**	**1,815,151**	**(1,753,575)**	**-**	**421,000**	**1,865,004**

Notes to the financial statements for the year ended 31 March 2023

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2022* £
Unrestricted funds					
General Funds - all funds	*336,734*	*740,756*	*(848,526)*	*9,476*	*238,440*
Designated fund - NPO	*68,938*	*244,416*	*(229,408)*	-	*83,946*
Government grants	*79,321*	*149,364*	*(99,364)*	-	*129,321*
ACE CRF Grant	*12,662*	*122,000*	*(121,731)*	-	*12,931*
Reserves - subsidiary	*7,579*	*117,264*	*(86,923)*	*(23,631)*	*14,289*
	505,234	*1,373,800*	*(1,385,952)*	*(14,155)*	*478,927*
Restricted funds					
Heritage Assets	*290,882*	-	-	*14,155*	*305,037*
HAC	*47,943*	*300*	-	-	*48,243*
HLF project	*494,945*	*2,000*	*(84,681)*	-	*412,264*
Biffa project	*48,871*	-	*(6,900)*	-	*41,971*
Choices and Consequences project	*10,659*	*12,584*	*(11,476)*	-	*11,767*
Creative court - LIS	-	*2,167*	*(2,167)*	-	-
Art Fund Grant	*9,828*	*21,672*	*(7,476)*	-	*24,024*
Esmee Funding	-	*45,841*	*(40,646)*	-	*5,195*
Foyle Foundation	-	*35,000*	-	-	*35,000*
Museum Estate and Development Fund – ACE	-	*20,000*	-	-	*20,000*
	903,128	*139,564*	*(153,346)*	*14,155*	*903,501*
Total of funds	*1,408,362*	*1,513,364*	*(1,539,298)*	-	*1,382,428*

20. Statement of funds (continued)

Heritage assets represent the open market value of heritage assets held within the museum.

HAC fund represents donations made to the charity in respect of the crime and punishment education of children.

HLF project represents the restricted funding received in respect of the grant for the Justice; Past, Present and Future, Nottingham project and emergency funding received during the pandemic.

The Biffa project represents funding received in respect of a new exhibition located in the Museum's Edwardian Police Station, that tells the story of the Home Office's pathologist Sir Bernard Spilsbury's life and lasting contribution to forensic science.

Creative Court - following a successful bid to the Nottinghamshire Local Improvement Initiative, National Justice Museum Learning was awarded a small amount of funding (£5,000) to deliver a revised version of Creative Court. Due to the covid pandemic, the project was halted and we were unable to deliver into schools. We are awaiting to hear back from the funder on how they wish us to proceed with the project.

Choices and Consequences – an ongoing partnership with the Ben Kinsella Trust has brought ‘Choices and Consequences’ to the NJM. Installed in the police station, this interactive series of workshops delivers an anti knife crime message to young people aged 10 – 14. The school sessions were fully launched in September 2019.

Art Fund - Connecting for the Future enabled us to install wifi throughout the National Justice Museum and create a general visitor and family tour of the building for the museum website. The total grant awarded was £35,000.

Government Grants - These monies are in relation to the Local Restriction Grants and Additional Voluntary Grants distributed by Nottingham City Council on behalf of the government in relation to the national and local lockdowns and introduction of Tiers during the Covid pandemic.

ACE CRF - We were awarded a grant of £122,000 from the Arts Council England Culture Recovery Fund to support wages and overhead costs during the period April 2021 – June 2021.

Esmee - In February 2020 we were awarded a total amount of £120,000 from the Esmée Fairbairn Collections Fund, for a three year project (£40,000 per year) titled ‘Ingenuity, Creativity and Hope’ where the aim is to generously share historic objects crafted by people in prison as a creative stimulus for rehabilitative activity and response.

Foyle Foundation - The Foyle Foundation awarded a grant of £35,000 in July 2021 to support the cost of replacing the lift in the Museum. The lift was fully operational in August 2022.

Museum Estate and Development Fund - MEND project work commenced in June 2022 including roof works, boiler replacement, heritage maintenance and conservation works and fire alarm system replacement. These works were completed by November 2022 and a number of technical visits were made to site as part of the project to ensure that all operations were running in line with the contracted terms.

Notes to the financial statements
for the year ended 31 March 2023

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	**478,927**	**1,432,507**	**(1,535,790)**	**148,407**	**-**	**524,051**
Restricted funds	**903,501**	**382,644**	**(217,785)**	**(148,407)**	**421,000**	**1,340,953**
	1,382,428	**1,815,151**	**(1,753,575)**	**-**	**421,000**	**1,865,004**

Summary of funds - prior year

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2022 £*
General funds	*505,234*	*1,373,800*	*(1,385,952)*	*(14,155)*	*478,927*
Restricted funds	*903,128*	*139,564*	*(153,346)*	*14,155*	*903,501*
	1,408,362	*1,513,364*	*(1,539,298)*	*-*	*1,382,428*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	114,904	1,308,469	**1,423,373**
Intangible fixed assets	49,296	-	**49,296**
Current assets	603,566	107,148	**710,714**
Creditors due within one year	(243,715)	(74,664)	**(318,379)**
Total	524,051	1,340,953	**1,865,004**

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Restricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*145,892*	*648,223*	*794,115*
Intangible fixed assets	*55,856*	*-*	*55,856*
Current assets	*553,030*	*344,651*	*897,681*
Creditors due within one year	*(274,161)*	*(89,373)*	*(363,534)*
Deferred tax asset	*(1,690)*	*-*	*(1,690)*
Total	*478,927*	*903,501*	*1,382,428*

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	*Group 2022 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**61,576**	*(25,934)*
Adjustments for:		
Depreciation charges	**123,557**	*135,672*
Amortisation charges	**11,727**	*6,225*
Decrease in stocks	**1,871**	*5,306*
Decrease/(increase) in debtors	**(38,746)**	*4,433*
Increase/(decrease) in creditors	**(45,155)**	*5,376*
Interest received	**(594)**	*(12)*
Net cash provided by operating activities	**114,236**	*131,066*

24. Analysis of cash and cash equivalents

	Group 2023 £	*Group 2022 £*
Cash in hand	**589,112**	*811,264*
Total cash and cash equivalents	**589,112**	*811,264*

25. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	**811,264**	**(222,152)**	**589,112**
	811,264	**(222,152)**	**589,112**

26. Pension commitments

The Group and Company operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £17,532 (2022 - £14,044). Contributions totalling £3,821 (2022 - £2,972) were payable to the fund at the balance sheet date.

27. Operating lease commitments

At 31 March 2023 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023	*Group 2022*	Company 2023	*Company 2022*
	£	*£*	£	*£*
Not later than 1 year	**3,731**	*8,134*	**3,731**	*8,134*
Later than 1 year and not later than 5 years	**10,800**	*710*	**10,800**	*710*
	14,531	*8,844*	**14,531**	*8,844*

28. Related party transactions

National Justice Museum is grateful for the support it receives from its many benefactors and supporters. During the year, this included the following support from related parties:

M Mathews, a Trustee of the Charity: £Nil donation (2022: £4,000).

The Group has entered into transactions with Social Higher Education Depot CIC (S.H.E.D). Jennifer Spencer is a Trustee of the Charity and a stakeholder of S.H.E.D. During the year there were purchases made from S.H.E.D of £1,500 (2022: £500). There were no amounts outstanding at the year end (2022: £Nil).

The Group has entered into transactions with Notts TV Limited. Michael Blair is a Trustee of the Charity and a Director of Notts TV Limited. During the year there were purchases made from Notts TV of £960 (2022: £Nil). There were no amounts outstanding at the year end (2022: £Nil).

The Group has taken advantage of the exemption under S.33 1A of FRS 102 from disclosing transactions entered into between two or more members of the group as the subsidiary is fully owned.

29. Controlling party

National Justice Museum is a company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable Company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

There is no ultimate controlling party of the charitable Company.

NATIONAL JUSTICE MUSEUM

England & Wales - Charity number 1030554

Accounts

Registered number: 2866265
Charity number: 1030554

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2022

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers for the year ended 31 March 2022

Trustees	S Campbell M Blair P Bowden, Chair M Mellor (resigned 19 May 2022) J Spencer His Honour J Teare His Honour R Chapple C Hastie E Somerville (formerly Knight) N Williams E Chapman M Mathews H Emmett (appointed 16 September 2022) K J McNamara (appointed 16 September 2022)
Company registered number	2866265
Charity registered number	1030554
Registered office	Shire Hall High Pavement Nottingham NG1 1HN
Chief executive officer	V Reeves
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	National Westminster Bank plc 16 South Parade Nottingham NG1 2JX
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

Trustees' report
for the year ended 31 March 2022

The Trustees present their annual report together with the audited financial statements of the Company and Group for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Our purpose

'We tell the story of justice through time. We work inclusively and collaboratively with communities, supporting the creation of a fairer and equitable society.'

We empathetically enable people of all ages to extend their understanding of the law and justice system, so they are inspired by their rights and responsibilities to play an active role in society.'

We are a multi-award winning Museum and we are growing in national stature, winning the 'Museums Change Lives' award in 2021 for our innovative workshops in an envelope project. We are a leader in public legal learning and education and in developing diverse collaborations and partnerships for our work. Our learning programmes are delivered in centres across England, in our historic courtrooms in Nottingham, the Royal Courts of Justice and the Rolls Building in London, and in active courts in the North West. Our ambition is to widen our learning offer to more UK locations.

Our museum is based in Nottingham's former Shire Hall and County Gaol, a Grade II* listed building featuring a Victorian criminal and civil courtroom, an Edwardian police station and exhibitions exploring the fascinating history of justice, we house historically significant collections of over 40,000 objects that cover the history of the British Criminal Justice System. The City of Caves forms a key part of our offer and here we explore stories of social justice within Nottingham's largest historic sandstone caves and the country's only underground medieval tannery. We engage and entertain the public by including them in our unique, interactive performances.

In 2018 we became an Arts Council National Portfolio Organisation (NPO), with a specific remit to diversify our workforce and programmes. We have established a reputation nationally and regionally for our person centred creative approach and have a growing, credible reputation as an arms open organisation, connecting communities through creative activity and providing services for diverse and not yet engaged groups. We take our museum out to people, engaging with new community partners to co-produce exhibitions and become more accessible to a wider range of people.

Our Vision is:

'For everyone - equity and justice through engagement, inspiration, learning, and unforgettable experiences.'

Objectives and activities (continued)

Our values

We work creatively and equitably with people and communities; our values are to be:

- Inclusive and equitable – we aspire to build a more diverse and representative organisation;
- Open and collaborative – we celebrate diversity, creative collaboration and partnership working, we listen to and respect people and we stimulate conversations with our communities, around the role of law, justice and society;
- Ambitious and dynamic – we embrace diverse people and thinking. We challenge ourselves so we develop and deliver excellence;
- Authentic – people learn and access our stories and history through experiencing our unique historic buildings and our museum collections;
- Be here for the future – we take a whole organisation approach to sustainability, ensuring we support people, partnerships and our environmental and economic future.

Our aims are to:

We aim to:

- Excel as the national leader of public legal education
- Maintain the financial resilience and sustainability of the organisation
- Champion a green agenda and our commitment to environmental sustainability
- Ensure the well-being of our workforce of staff and volunteers
- Use our museum and collections creatively to support our work
- Expand our audience reach and ensure positive and inclusive engagement and representation for all those that engage with us
- Ensure integration, application and engagement with digital technology throughout the organisation

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance

a. Review of activities

During 2021/2 our activity was governed by the ongoing recovery from the pandemic and the start of the cost-of-living crisis. During this period we have continued to receive funding as an Arts Council National Portfolio organisation, albeit their expectations around delivery and output were reduced as the industry recovered from wide scale closures. The detail of our activities is later in this report. We were also in receipt of emergency funding both from the Arts Council under the Cultural Recovery Fund and local restriction grants, as well as the job retention scheme.

The National Justice Museum and City of Caves were able to reopen after the covid pandemic lockdowns in May 21. Visitor income during the period to 31 March 2022 equated to approximately 60% of that earned pre-pandemic.

We altered our operating model in terms of opening and when we first opened after the final lockdown opened 4 days per week, with access on the other 3 days for school groups in relation to the museum. Our recovery in relation to learning is detailed later in the report. We have concerted our marketing efforts around returning visitor footfall, corporate income and learning.

Corporate, whilst slower to recover did start to pick up during this year with room bookings growing as companies looked for larger spaces for meetings. We have found that bookings have been relatively last minute which has made it harder to forecast activity.

The caves reopened 7 days per week and we have proactively worked with the city council to ensure continued access through the temporary entrance throughout ongoing building works adjacent to them. We have worked with local stakeholders with regard to profile building for the museum and caves. We have been actively involved in conversations about the future of the Broadmarsh site, contributing to the levelling up bid that Nottingham City Council made which was ultimately unsuccessful but which laid the ground work for a planned subsequent bid.

National Justice Museum Learning

We inspire children and young people to explore their rights and responsibilities through heritage sites across England. From our base in Nottingham, National Justice Museum Education delivers innovative, inspiring public legal education at law courts and heritage sites in the Midlands, London, and the North West. Young people across England and Wales can learn from our programmes about the Justice system through on site visits, our collections and virtual resources.

Nottingham

There was a strong interest from schools in Nottingham during 2021/2, with sessions fully booked for the summer term but, as end of that term approached, we were hit with cancellations as schools were either dealing with pupils and staff isolating or trying to avoid any situations that might trigger COVID cases in school before the end of term.

Capacity was nearly at 100% for the first half of the autumn term (still 3 days per week, with exceptions made for large groups booking on Monday and Friday). Bookings for September were positive, exceeding targets, but visit numbers dropped in October. However, bookings were strong for the end of the month and November, and we reviewed and opened the school offer across all 5 weekdays after October half term. The target for November was nearly achieved and exceeded the target that has been set for December. Access was limited to a maximum of 120 students per day or 2 schools – this meant that we could keep the schools separated at all times during their visit if restrictions were reimposed. The Nottingham site is now open to schools every day and able to deliver to pre COVID capacity levels. A late cancellation for 700 students in February took this month below target, but generally the trend has been upwards.

Achievements and performance (continued)

Choices and Consequences has also increased its numbers with schools and colleges being able to take advantage of the free visits through the Home Office grant we received before the pandemic. The Youth Violence teams have been accessing Choices and Consequences with young people and, sadly, the increase in the number of schools attending has been the result of young people being found carrying knives on school and college premises.

The Nottingham team has developed on-site and on-line activity with the Literacy Trust, exploring the museum and then working with Panya Banjoko to create a piece of poetry; the legacy of this work will be a set of downloadable resources that can either be used by teachers in the classroom or facilitator led at the museum.

London

In London, bookings were slow in the summer term 2021. It was noticeably the independent and private schools that were visiting the Royal Courts of Justice as Transport for London had temporarily stopped the free transport for schools across the city and this impacted on the bookings, along with greater caution to travel across the City. Once free transport was in place bookings have increased but access to court space has been more limited as the court backlog has also had an impact in London. We maintain an excellent working relationship with the Royal Courts of Justice who are committed to supporting us in more access being available when it can be.

We continue to work with the Rolls Educational Trust delivering sessions at the Rolls building.

North West

In the North West we had challenges with access to working courtroom space due to the constraints imposed by the back log in court cases post pandemic.

Delivery was agreed on Mondays from October 2021 at the Greater Manchester Police Museum, following delays in the emergency repairs to their courtroom ceiling. Discussions with Manchester Metropolitan University for access to their new moot court were progressed however we were mindful that access to a moot court presents a different experience to a working court of the Greater Manchester Aim Higher programme.

By the first quarter of 2022 we were able to:

- Deliver courtroom sessions in Manchester Metropolitan University's (MMU) moot courtroom two days per week for Key Stages 2,3 and 4.
- Deliver courtroom sessions at Greater Manchester Police Museum one day per week for Key Stages 1 and 2.
- Deliver outreach one day per week.
- Deliver the Greater Manchester Aim Higher tender, delivering full day courtroom/access to university sessions.

Help a Child

It has been agreed that moving into 2022/23 this fund be used to offer a discount to schools that will struggle to raise the funds to visit. This fits the ACE Investment Principle 'Inclusivity and relevance', which specifically mentions socio-economic background.

We will offer a 25% discount (1 in 4 go free) to schools fitting any of the following criteria:

- Schools with a high percentage of free school meals (19% and above);
- Schools with Grade 4 (Inadequate) OFSTED ratings;
- Schools identified as being in the 10% highest areas of deprivation according to the government indices of deprivation.

Achievements and performance (continued)

Other requests for discount, if sitting outside any of the criteria above, are dealt with on a case-by-case basis. As Help a Child was originally set up as Help a Nottinghamshire Child, all monies raised before the change to include all areas must be allocated to Nottinghamshire schools.

Funding available is therefore: Nottinghamshire: £40,200. London and North West: £8,193.

Arts Council England NPO: summary of NPO funded work April 2021- March 2022

During an unpredictable year, we focused on strengthening our open, human centred, experimental approach to designing and delivering activity that includes and represents people from all backgrounds, to improve access, representation, and inclusion. Our mantra has been that 'people outside the museum shape what happens inside the museum' and we have pledged to work closely and kindly beside people who can't, won't and don't visit the museum as well as those who do.

We continued to evolve and iterate a dynamic creative programme that is relevant to people's lives and involves them throughout. Our aim is to generously share our collection locally and nationally, whilst building some key international partners, to become known for coproducing excellent, progressive content with social impact, related to our enduring themes of Crime, Law and Justice. Our Workshops in an Envelope programme won the National Museums Change Lives 2021 Best Project Award

The 'Young People and Protest' exhibition opened to great impact, the museum bicycle programme carried creativity and conversation across the city, the Ingenuity project gained traction to see us working with prison partners nationally and we launched our museum wellbeing roof garden. We made our exhibitions work harder to elongate their lifespan outside of the physical space, pinpointing opportunities to extend our network, encouraging participation and agency, developing meaningful, active relationships, securing residencies and strategic partnerships that will feed the future programme in 2022/23 to ensure profile, footfall/ engagement, relevance and representation.

The last four exhibitions are now available as VR tours on our website with extra content added as annotations and we recruited a full time team member to replace the part time coproduction curator role to support us in delivering this ambitious programme in the NPO extension year.

1. Exhibitions

Strategic planning process for exhibitions includes the wider team and partners in creative ideation sessions, strategic programme planning meetings. The underpinning framework, values and design thinking methodology are embedded in our work to produce high quality, coproduced exhibitions with communities of people.

a. Power: Freedom to Create'

Featured 25 art works made by people in prison loaned from Koestler Arts, objects from NJM collection and 6 supported artist commissions developed in response to the themes of creativity and power: two performance artist/film makers, a poet, a writer, a photographer, an artist. The work is curated equitably, the room is designed to elicit empathetic connections with the art AND artists, inspire active making and encourage a deeper understanding of the power of creativity for wellbeing within criminal justice settings. Interpretation was crowd sourced from streets of Nottingham and across UK through social media.

VR Link: https://v21artspace.com/power-freedom-to-create

- 20 inhouse 'Make it Yours' workshops were delivered to engage people directly with the content and themes displayed
- Evaluation of visitor response wall: 469 people learnt something new, 404 people discovered new perspectives, 235 people felt a connection to the artist, 472 people felt inspired to make art and 972 people enjoyed spending time in the room

Achievements and performance (continued)

b. Young People and Protest

Co-produced openly and experimentally with 1000's of people. This excellent quality exhibition delivered through inclusive participation was received with love. Interactivity was designed into the project with a vibrant DIY aesthetic. A completely relevant theme has enabled us to talk directly to changes in the governments protest policies during a year of social unrest. This exhibition moved across the city on the museum bicycle and the sentiments, discussions and art works produced were presented in the exhibition.

VR link: https://virtualexhibition.v21artspace.com/young-people-and-protest-njm

- We offered the gallery as take over space, inviting response to ongoing provocations around young people and protest as the final design emerged openly.
- 3,800 responses received from key provocations 'what would you protest for?' 'Who has the privilege to protest?' 'What does protest mean to you?'.
- Five paid artist commissions delivered, working beside us and with young people: Small Kid graffiti artist hand stenciled intro wall, Tim Onga Bonga and 3 young people from Baby People Hip Hop school graffiti wall, Saria Digregorio coproduced placard wall informed by visitors symbols of protest from protest lab, Bernie Rutter wall of giant laser cut and embossed badges coproduced with young people and Hannah Parikh film made with young people in New Zealand
- 1773 people joined us in the museum courtyard with SHED to stage mini protests, make seed bombs and take part in panel talks

c. Ingenuity

An exploration of ingenious. creativity, co-produced with people living in prison A challenging year to be working with prisons, however the project progressed and is ready for installation plans to be launched. We networked digitally and devised 'in cell' distraction packs and one to one visits to build relationships and content until we were able to enter the prisons regularly. See board reports for updates and images.

d. Freedom

Our inaugural open call, a Black and White photography exhibition was developed during this period.

e. Juvenile In Justice

Working with Californian photographer and activist Richard Ross on this exhibition, is at the draft planning stage.

2. Pause and reflect spaces

These vital spaces are for people to share an opinion and discover new perspectives, they're actively used by visitors and are engendering agency and involvement in the museum. The elegant, contemporary aesthetic creates the right conditions for interesting encounters, accessible places to sit for a mindful pause, a stimulus for creativity, a place for dialogue and response.

- A third pause and reflect space launched in the heart of the historic capital punishment display. Build on a foundation of 250 insightful comments from an ideation session, and the results of a flow and behavior map that evidenced 93% people were moving through the room without pause. The space now offers a more nuanced understanding of 'capital punishment' through art, books and dialogue. There are some final details to be add before measuring impact. We pledged to 'explore, not ignore' this uncomfortable part of our collection and work in partnership with Victim Care and two commissioned creative practitioners to document a fuller story of the issues. We have simplified the room and removed superfluous unwieldly fixtures. An impactful sequence of hand painted portraits have been placed on the wall, depicting people who have been executed by the state across decades and continents, humanizing the issue.

Achievements and performance (continued)

- The main project lab programme was rescheduled around closure, where we reflected on and redefined plans. The lab editions will now be in place for four months each to counterbalance lower footfall and maximise opportunities for people to participate. Written in Brick elicited 400 responses and local press and TV interest. Broxtowe Women's project offered agency to the White Ribbon campaign and Safer Museums network. The current Standing in This Place partnership is a regional project drawing links between enslaved women picking cotton and women working in the cotton mills, towards a public sculpture by artist Rachel Carter. The lab has developed across the city with clog dancing, a vigil in the Market Square and various selling events.

3. Object Walks / Museum on the road

Programme of activity to generously share objects from store, travelling out from the museum into the city to connect with a diverse range of individuals and community groups. The interactions challenge our assumptions, enabled us to gather a diverse range of opinion and lived experience stories for future exhibitions, research, workshops and display.

- Museum Bicycle: We asked "How might we create opportunities for people, in the places that they are, to explore the museum collection and participate in creative activity in an un-prescriptive, unexpected, and exploratory way, to find inspiration, relevance and enjoyment in our collection and related themes?" Our museum bicycle and ingenious carrying kit has attended 8 events across city, carrying conversation and creativity between communities and the museum. Building on the success of object walks, this has gained national attention, will support our environmental action and our aim to work inclusively with a representative range of people. We carried out activity reaching 1,000's of people including Refugee week, Reclaim the Night, Pride and the Green City Pop Up
- Collection objects 'performed' around the museum paused for Covid restrictions and now reinstated. Our objective is to gather perspective and opinion to add to collection records to enable more representative and dynamic interpretation
- Monthly object Walk with Left Lion Magazine, a regular back page slot featuring objects from our store stimulating dialogue in the city. The magazine has an estimated readership of 50,000.
- Object walks into the city continue in conjunction with themed exhibitions enabling us to nurture relationships with people in the wider city. Attendance at citywide festivals and events, taking an object and an activity, being visible, demonstrating we are an ally, promoting our venue and gathering feedback

4. Make it Yours artist led workshops

- Free weekly, artist led 'Make it Yours' creative workshops provided opportunities for a diverse range of creative practitioners and visitors to create something together in response to the museum. Feedback from participants is excellent and enables people to make the museum theirs, whilst learning new skills, sharing and discovering new perspective and shaping the ongoing creative programme with us. A way to alleviate loneliness and isolation, share the wellbeing benefits of creative activity, bring people of all ages and backgrounds together in times of societal divisiveness. Although we continue to limit places post Covid we have increased engagement numbers in total with blended digital sessions on the afternoon of last Friday of the month and the workshops in an envelope. We continue to see a diverse range of people attending the creative workshops on site and offering comment in our temporary exhibitions and project lab, observing that people are coming back into the museum to explore further. A less prescriptive, more inclusive approach to programme planning is enabled more people to input in plans at an earlier stage, demonstrating we are serious in our aim to better hear, include and represent people from all backgrounds in our programme of activity.

Achievements and performance (continued)

- Workshops in an Envelope - When physical Make it Yours workshops were paused due to Covid safety rules, we developed 'Workshop in an Envelope' to continue to connect with people and provide meaningful activity across the city and into prisons. This was designed as a generous and decisive act to give during times of hardship, to be relevant to our communities and respond to their needs. The underpinning values and approach were the same in terms of creativity, community, wellbeing. In addition each activity was designed for people outside the museum to shape and inform what happens inside the museum, raising the profile of the program and hopefully leading to further engagement with us post Covid. To date we have produced and delivered over 4,000 workshops in an envelope.

5. Creative Commissions and residencies

We have delivered of a range of excellent quality creative commissions and residencies with an amazing group of creative practitioners. We work closely and kindly with practitioners developing something extraordinary together for our visitors to gain fresh insights into the building and collection

- Performance residency: emerging residency work with musicians and performers Trekkah, Jaya Had a Dream, Omari and Jay Sandhu to be delivered in Feb 2023
- Zine: 1,000 'Power' zines designed and delivered with Boseda Olawoye and two women's groups
- Podcast: Final episode added to 'Dear Corona Virus' monologues with Dr Martin Glynn
- Artwork: Robert Priseman: 24 oil painted portraits delivered for Capital Punishment project
- Site specific installation: Susie MacMurray 'witness' in prison exercise yard and companion booklet continued, with a film sharing the making of the installation
- Creative commission: with David Stickman Higgins we coproduced 'Written in Brick' a project lab and bespoke soundscape with six musicians and Juga-Naut
- Madge Spencer: a special commission to craft four bowls responding to voices at HMP Leicester and a prison bowl in the NJM collection. The extraordinary outcome will sit in the Ingenuity exhibition. Spencer, a Black potter in her eighties, has added a new strand to her practice as a result of this project.
- By Our Hands We Make: commission to hand craft an artefact from wood for Ingenuity project
- Ride Out Theatre: a catalogue of imagined provenances developed through two weeks of storytelling relating to twelve collection objects coproduced with women and men imprisoned.
- Sculpture: made with Saul Hewish and men at HMP Stafford from 64 loaves of bread!
- Placement with Arts and Homelessness International: Amanda Sinclair was successful applicant and spent 6 months with the artistic programme team, 6 months as associate artist with AHI. We continue to mentor her and are looking to how we develop this relationship onwards
- Song: Matt Hill song writing and production commission with young men imprisoned. In progress.
- Building In Justice Commission: Panya Banjoko researcher in residence exploring Black presence in the building and architecture of NJM, enabling us to better understand our assets better and tell less heard often ignored histories
- LGTBQ+ research commission – Global Wordsmiths delivering research looking at NJM and its collections from an LGTBQ lens with participants from LGBTQ community, to shape how we interpret LGBTQ history within the context of our site.

6. Selection of Partnerships

We work with multiple partners, simultaneously across projects, as coproducers, enablers, critical friends and community partners. We work with care and respect in crediting and communicating consistently through our unique and individual projects, and those that move iteratively and mutually beneficially into a longer term relationship with the museum. These include:

- S.H.E.D (Social Higher Education Depot) a continuing partnership with University of Nottingham and University of Derby to create an annual 'pop up NJM'. This year, our third, we planned to move from the courtyard into the community with the Renewal Trust, three artist partners and three pop up pods connected to the Young People and Protest exhibition.

Achievements and performance (continued)

- Heya Arab Women's Muslim network, an enduring learning and sharing partnership. We marched together at Reclaim the Night, have produced a zine tother and multiple workshops. We are currently planning a 'take over' day at the museum, sharing power for lasting change. We represented NJM as Heyas guest at a Bi Conversation event at the start of the year.
- Victim Care: Restorative Justice partnership in developing the Capital Punishment pause and reflect space
- Renewal Trust: workshops in an envelope partner and activities out in the city with renewal Trust
- New York Fashion Institute of Technology: third partnership year to deliver exhibition design presentation and lead on spring semester project with students
- Accumulate London: Ingenuity workshops across hostels supporting people who are homeless, this year we partnered on our 'radical community quilt'
- Communities Inc and New Art Exchange: Walk the Talk paused due to upheaval in our partner organization and contacts leaving. Communities Inc continue to support us in delivering Hate Crime training, and we are their guests in an ongoing city conversation about community cohesion
- Nottingham City College Fine Art students work in response to Power exhibition, a courtyard exhibition. Now an annual creative partnership.
- Nottingham University Sustainability project: partners in emerging wellbeing roof space and community courtyard
- East Midlands Writing Group now have a permanent residency with us, three groups once a month writing in response to our exhibition programme.
- Broxtowe Women's project: multiple projects have gradually enabled the women, from refusing to enter the building, to make the museum theirs
- Space Inclusive: enabling young people with complex care needs to join the creative workshops to make the museum theirs
- Nottingham City Homes and Evolve CIC: workshops in an envelope, coproducers and distributors
- HMPPs and Novus education: we are working beside 41 prisons for the 'Ingenuity' project

7. Highlighted additional activity

- Nottingham College BA fine art course: weekend display of work created in response to Power: Freedom to Create in NJM courtyard: 240 visitors
- Partnership with Nottingham Uni and PHD Games Design researcher. We're supporting research around 'gaming in museums' and a prototype game linked to Ingenuity project
- Building on creative talks delivered in 2020, NJM is one of seven international cultural venues to work beside Post Grad exhibition design course at FIT University in New York
- Conference papers and talks delivered by team this period feature an Interview for Flourishing Museums book with Professor Cowan in NYC and Novus enriched education in prisons
- New partnership with Nottingham Uni to coproduce a green roof space and courtyard
- Witness' major site specific installation completed: https://www.nationaljusticemuseum.org.uk/museum/the-making-of-witness
- Life sized original Body Maps displayed in our double cell, in partnership with researchers at Cambridge University, crafted by two young men sentenced to life imprisonment under joint enterprise laws. This cements an academic partnership for Juvenile In-Justice in 2022/23
- SHED 'protest partnership' travelled to COP26 with support from Design Council, taking our emerging 'Young People and Protest' exhibition to the V&A Dundee with an international profile
- Premiere of 'Silence Is Not An Option', a community led anti racism film, in Civil Courtroom. 5 live performances alongside emotive placard display from last summer's Black Lives Matter protests. Fully booked by 45 alongside 20 extra people walking the live performance route with us across Nottingham

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

Acquisitions

- Print 'No sexists, no racists, no fascists' by Rachele Dunn: purchase
- Prison cell pencil rubbing by Elliot Murawski: donation from 'Constraint Restraint' exhibition and in partnership with Blue Bag Life
- Police badge collection: donation left in will
- Sally Sheinman prints x 2 delivered: purchased after What Makes You You? Partnership with HMP Nottingham. One print will be on long term loan to the prison.
- 24 protest badges purchased for the Young People and Protest exhibition – used to inspire the protest badge commission for artist Bernie Rutter
- 1 painting from Power: Freedom to Create exhibition
- 6 commissioned drawings secured for collection of 'methods of execution'

Rental Income

Available space within the museum was let on a commercial basis for most of the year. One of the spaces that was unoccupied from the beginning of the year was re-let in September 2021, however this tenancy came to an end in March 2022.

In consideration of the above, in 2021/22 the rental income increased from 2020/21 by 33% to £105,387.

National Justice Museum Trading Limited

The trading subsidiary of National Justice Museum had a profitable year. The taxable profit for the year of £23,631 has been donated to the parent company under a deed of covenant. Further information is given in note 3 of the financial statements.

Heritage Assets Valuation

Heritage assets were revalued in 2019/20. The valuation was performed by Mellors & Kirk in two separate site visits. The key items within the collection were reviewed and increased value by £70.5k. Heritage Assets now hold a carrying value of £289k on the balance sheet.

Depreciation

Depreciation of exhibitions capital, as outlined in net incoming/outgoing resources, whilst being recorded in the accounts, has no cash effect and is added back to illustrate the real net income.

Conclusion

The deficit for the year ended 31 March 2022 is £25,934. Adding back non-cash amounts (depreciation) of £135,672, the charity achieved a surplus of £109,738.

At 31 March 2022, the restricted reserves are £903,501 and unrestricted reserves are £478,927.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation given past performance and reserves levels that the Charity has adequate resources to continue in operational existence for the foreseeable future as the organisation recovers from the financial impact of Covid and the cost of living crisis. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Principal risks and uncertainties

The Trust operates a Finance and Audit Committee as a sub-committee of the board of Trustees.

Meetings are held quarterly and as part of the tabled agenda a Risks Register for the museum is discussed alongside mitigation strategies.

Risk is measured from 1 5 by likelihood of occurring and impact if it does occur. Red 5 risks are brought to the Board with monitoring reports and discussed by the Trustees.

Principal risks for the Trust during 2021/2 were:

- Reduction in earned income
- Visitor number reduction
- Resurgence of winter covid strain
- Not being successful in an application to the extension year of Arts Council funding
- Access to active courts due to courts backlog post pandemic
- Situation around the re-development of Broadmarsh where the City of Caves is situated

c. Reserves policy

The National Justice Museum requires an appropriate level of reserves in order to operate effectively. The level should has regard to our aims, needs and objectives and the risks we face. It is the intention of the museum to follow the guidance of the Charity Commission to Trustees and the appropriate legislation.

The unrestricted general reserve at 31 March 2022 was £478,927 (2021: £505,234). It is the Trustees' long term objective to build up sufficient reserves to cover 3-6 months of expenditure within five years.

The level of reserves and the reserves policy is the responsibility of the Finance and Audit Committee.

d. Principal funding

The Trustees are satisfied that the charitable company's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds. All funding sourced is held in restricted accounts and managed according to the requirements of the grant application and regulations by the funding body.

Structure, governance and management

a. Constitution

The charity is registered as a company limited by guarantee.

The principal object of the company and the group is the running of a museum of Crime and Punishment known as the "Galleries of Justice Museum" and the provision of a high profile, pro active Public Legal Education programme". Both operate from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the Trust has delivered public legal education activities in London at the Royal Courts of Justice where they have an office and dedicated staff and at the UK Supreme Court and more recently activity has expanded to the North West, where we are principally based in Manchester.

We have a trading company which is a wholly owned subsidiary of National Justice Museum. Further information is given in note 3 of the financial statements.

b. Methods of appointment or election of Trustees

The management of the company and the group is the responsibility of the Trustees who are members and directors of the charity and are appointed under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

On joining the Board, Trustees take part in an induction programme facilitated by the Chief Executive where they gain an understanding of the operation and the business plan of the charity. As part of their role, Trustees are invited to staff training days as well as charity and museum governance and skills training.

d. Pay policy for senior staff

A staff salary review takes place annually with the Chief Executive assessing the senior management team within their scales through a series of factors including: interest rates, performance, business growth, social outcomes and comparable sector salaries.

Changes to senior staff pay could not be made until October 2021 under the conditions of the Cultural Recovery Funding however financial uncertainty around the recovery from the pandemic and the cost of living crisis beginning meant there was a pay review across the board as part of a wider benchmarking exercise but senior staff were not specifically addressed.

e. Organisational structure and decision making

The Board of Trustees administers the charity. The Board meets quarterly, and holds a quarterly general purposes call between board meetings. There are sub group meetings including that of finance and audit that meets on a quarterly basis. A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day to day operations of the charity. The CEO is supported by a senior management team consisting of a Director of Learning, Director of Marketing and Communications, Financial Controller and Artistic Programme Manager.

Trustees' report (continued)
for the year ended 31 March 2022

Plans for future periods

We applied for the extension year for the NPO project and are looking ahead to the next round of NPO funding which could be applied for from February 2022. We worked on a new vision and set of aims for the organisation which more closely reflect the work that we deliver after being a NPO organisation for 3 years, these are what has been included within this document. We will continue looking to key relationships with funders and are actively discussing our position with National Lottery Heritage Fund around both the museum's resilience and the future of the City of Caves which we know will need external, extensive funding. We also recognise that to increase our own resilience we need to review our operating model and priorities to ensure that we can fund these and remain sustainable.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

P Bowden
Chair of Trustees
Date:
16/12/22

Independent auditors' report to the Members of National Justice Museum

Opinion

We have audited the financial statements of National Justice Museum (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the Company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Independent auditors' report to the Members of National Justice Museum (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. Based on our understanding of the Group and industry, we identify the key laws and regulations affecting the Group. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We have identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions;
- Compliance with bank/debt covenants.

We focussed on those areas that could give rise to a material misstatement in the Group's financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent auditors' report to the Members of National Justice Museum (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Smith Cooper Audit Limited

PKF Smith Cooper Audit Limited
Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Date: 16/12/22

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	2	**205,481**	**-**	**205,481**	*502,470*
Charitable activities	5	**1,049,798**	**139,564**	**1,189,362**	*884,345*
Other trading activities	3	**117,264**	**-**	**117,264**	*9,555*
Investments	4	**512**	**-**	**512**	*399*
Other income	6	**745**	**-**	**745**	*240*
Total income		**1,373,800**	**139,564**	**1,513,364**	*1,397,009*
Expenditure on:					
Raising funds - other trading activities	3	**86,923**	**-**	**86,923**	*15,585*
Charitable activities	7	**1,299,029**	**153,346**	**1,452,375**	*1,348,678*
Total expenditure		**1,385,952**	**153,346**	**1,539,298**	*1,364,263*
Net (expenditure)/income		**(12,152)**	**(13,782)**	**(25,934)**	*32,746*
Transfers between funds	20	**(14,155)**	**14,155**	**-**	*-*
Net movement in funds		**(26,307)**	**373**	**(25,934)**	*32,746*
Reconciliation of funds:					
Total funds brought forward		**505,234**	**903,128**	**1,408,362**	*1,375,616*
Net movement in funds		**(26,307)**	**373**	**(25,934)**	*32,746*
Total funds carried forward		**478,927**	**903,501**	**1,382,428**	*1,408,362*

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

The notes on pages 23 to 45 form part of these financial statements.

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)
Registered number: 2866265

consolidated balance sheet
As at 31 March 2022

	Note		2022 £		2021 £
Fixed assets					
Intangible assets	13		**55,856**		*30,960*
Tangible assets	14		**794,115**		*837,545*
			849,971		*868,505*
Current assets					
Stocks	17	**11,434**		*16,740*	
Debtors	18	**73,293**		*77,726*	
Cash at bank and in hand		**811,264**		*837,648*	
		895,991		*932,114*	
Creditors: amounts falling due within one year	19	**(363,534)**		*(392,257)*	
Net current assets			**532,457**		*539,857*
Total net assets			**1,382,428**		*1,408,362*
Charity funds					
Restricted funds	20		**903,501**		*903,128*
Unrestricted funds	20		**478,927**		*505,234*
Total funds			**1,382,428**		*1,408,362*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

.....
P Bowden
Chair of Trustees
Date: 16/12/22

The notes on pages 23 to 45 form part of these financial statements.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)
Registered number: 2866265

Company balance sheet
As at 31 March 2022

	Note		2022 £		*2021 £*
Fixed assets					
Intangible assets	13		**55,856**		*30,960*
Tangible assets	14		**794,115**		*837,545*
Investments	15		**1**		*1*
			849,972		*868,506*
Current assets					
Debtors	18	**67,667**		*76,997*	
Cash at bank and in hand		**790,440**		*831,045*	
		858,107		*908,042*	
Creditors: amounts falling due within one year	19	**(339,939)**		*(375,764)*	
Net current assets			**518,168**		*532,278*
Total net assets			**1,368,140**		*1,400,784*
Charity funds					
Restricted funds	20		**903,501**		*903,128*
Unrestricted funds	20		**464,639**		*497,656*
Total funds			**1,368,140**		*1,400,784*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

.....
P Bowden
Chair of Trustees
Date: 16/12/22

The notes on pages 23 to 45 form part of these financial statements.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Consolidated statement of cash flows for the year ended 31 March 2022

	2022 £	*2021 £*
Cash flows from operating activities		
Net cash used in operating activities	**96,967**	*195,680*
Cash flows from investing activities		
Purchase of tangible and intangible fixed assets	**(123,363)**	*(75,561)*
Interest received	**12**	*399*
Net cash used in investing activities	**(123,351)**	**(75,162)**
Change in cash and cash equivalents in the year	**(26,384)**	**120,518**
Cash and cash equivalents at the beginning of the year	**837,648**	*717,130*
Cash and cash equivalents at the end of the year	**811,264**	*837,648*

The notes on pages 23 to 45 form part of these financial statements

Notes to the financial statements for the year ended 31 March 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Justice Museum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The financial statements are presented in Sterling which is the functional currency of the company and are rounded to the nearest £1.

1.2 Basis of consolidation

The financial statements consolidate the accounts of National Justice Museum and its subsidiary undertaking ('subsidiary').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

For the year ended 31 March 2022 the company generated a deficit of £32,644 (2021: Surplus of £38,777).

Going concern

The Covid-19 pandemic has had a significant effect on the operations of the Group, most notably the closure of the museum and caves visitor attractions at times, and the curtailment of events and activities in general. This has resulted in a significant reduction in the usual levels of income earned by the Trust during the year and uncertainties over the ongoing impact of the pandemic continue. The Group has been fortunate to access government support through the CJRS and funding from the National Lottery Heritage Fund and Arts Council England amongst other sources of relief.

The Trustees have reviewed latest management information, budgets and forecast cashflows to 31 March 2024. Notwithstanding the continued prevailing uncertainties associated with the pandemic, due to the additional funds received and the strong level of cash reserves, the Trustees are confident that the company and Group will have adequate resources to continue in operational existence for the foreseeable future and for a least one year from the date of approval of the financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1. Accounting policies (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Admission fees and school and education income are recognised when payment has been made. Where payment is made in advance, e.g. in respect of school trips, income recognition is deferred until the visit has been completed.

Rental income is recognised in line with the period of rental provided. Any payments in advance are deferred in the balance sheet.

The company is awarded grants, for which we are not entitled to recognise the income until costs have been defrayed for the purpose the grant was intended. Therefore the recognition of any grants received in advance is usually deferred in the balance sheet.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report and note 12 for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are costs incurred by the company in the delivery of its activities undertaken to further the purposes of the company, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Exhibition assets	- 10% - 20% straight line basis
Leasehold improvements	- 10% straight line basis
Office equipment	- 20% - 33% straight line basis
Fixtures, fittings and resources	- 10% - 50% straight line basis

1.9 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

1. Accounting policies (continued)

1.9 Intangible assets and amortisation (continued)

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows

Amortisation is provided on the following basis:

Website / Software Development - 5 years

1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Operating leases

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight-line basis over the lease term.

Rental income under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

1.12 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.13 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. Accounting policies (continued)

1.15 Cash at bank and in hand

Cash at bank and 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.

1.16 Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.17 Financial instruments

The Group only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.18 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.19 Heritage assets

The company holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the company.

Newly purchased heritage assets will be capitalised at cost, including any incidental expenses of acquisition.

On the inception of FRS 102, those assets acquired in past accounting periods are included in the financial statements, where practicable, at open market value. This currently represents all the heritage reported in the financial statements. The majority of assets were donated to the company.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the Trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is therefore not provided.

1.20 Irrecoverable VAT

The company is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

1. Accounting policies (continued)

1.21 Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, except for the valuation of heritage assets.

Heritage assets - fair values have been estimated by the Trustees, with reference to previous external independent valuations, on an open market basis.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	20,297	**20,297**	*1,046*
JRS Income	99,364	**99,364**	*414,357*
Other government grants	50,000	**50,000**	*79,321*
Similar incoming resources	35,820	**35,820**	*7,746*
	205,481	**205,481**	*502,470*
Total 2021	*502,470*	*502,470*	

Notes to the financial statements for the year ended 31 March 2022

3. Income from trading activities

The wholly owned subsidiary, National Justice Museum Trading Limited (company number 03476430), is incorporated in the UK and distributes all of its taxable profits to the charity under the gift aid scheme. The company operates the shop and corporate events at the National Justice Museum. The charity owns 100% of the ordinary share capital of the company. A summary of trading results pre distribution to the charity is shown below.

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Trading income			
Sales	117,264	**117,264**	*9,555*
	117,264	**117,264**	*9,555*
Trading expenses			
Opening stock	(16,740)	**(16,740)**	*(18,072)*
Closing stock	11,434	**11,434**	*16,740*
Direct shop and cafe costs	(5,546)	**(5,546)**	*(1,637)*
Direct corporate costs	(28,864)	**(28,864)**	*(985)*
Deferred tax - origination and reversal of timing differences	(1,690)	**(1,690)**	*1,547*
Administrative expenses	(9,319)	**(9,319)**	*(3,355)*
Wages and salaries	(33,357)	**(33,357)**	*(8,911)*
Employers NI	(2,261)	**(2,261)**	*(587)*
Fundraising trading expenses - Pensions	(580)	**(580)**	*(151)*
Depreciation	-	**-**	*(174)*
	(86,923)	**(86,923)**	*(15,585)*
Net income from trading activities	30,341	**30,341**	*(6,030)*

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Investment income	512	**512**	*399*
Total 2021	*399*	*399*	

Notes to the financial statements for the year ended 31 March 2022

5. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Admission fees	411,464	-	**411,464**	*89,236*
Rental Income	105,387	-	**105,387**	*79,235*
Schools and education income	166,531	300	**166,831**	*9,558*
Foyle Foundation income	-	35,000	**35,000**	-
National Portfolio Organisations income	244,416	-	**244,416**	*244,416*
Heritage Lottery Fund income	-	2,000	**2,000**	*228,598*
ACE CRF Income	122,000	-	**122,000**	*191,138*
Esmee Fairbairn income	-	65,841	**65,841**	*18,928*
Local Improvement Scheme income	-	2,167	**2,167**	-
Choices and Consequences income	-	12,584	**12,584**	*13,408*
Art Fund income	-	21,672	**21,672**	*9,828*
	1,049,798	139,564	**1,189,362**	*884,345*
Total 2021	*613,308*	*271,037*	*884,345*	

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Consultancy and other income	745	**745**	*240*
Total 2021	*240*	*240*	

Notes to the financial statements for the year ended 31 March 2022

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Cost of charitable activities	1,299,029	153,346	**1,452,375**	*1,348,678*
Total 2021	*1,049,528*	*299,150*	*1,348,678*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Cost of charitable activities	778,885	673,490	**1,452,375**	*1,348,678*
Total 2021	*819,402*	*529,276*	*1,348,678*	

Analysis of direct costs

	Cost of charitable activities 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	558,085	**558,085**	*690,748*
Marketing	57,408	**57,408**	*30,785*
Exhibition	37,713	**37,713**	*49,166*
Community	88,520	**88,520**	*40,591*
Education and learning	37,159	**37,159**	*8,112*
	778,885	**778,885**	*819,402*
Total 2021	*819,402*	*819,402*	

Notes to the financial statements for the year ended 31 March 2022

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Cost of charitable activities 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	310,592	**310,592**	*247,673*
Depreciation and amortisation	141,897	**141,897**	*133,217*
Office	126,328	**126,328**	*112,692*
Property	94,673	**94,673**	*35,694*
	673,490	**673,490**	*529,276*
Total 2021	*529,276*	*529,276*	

The total value of legal services donated to the Trust during the year was £105 (2021 - £NIL).

9. Auditors' remuneration

The Auditors' remuneration for the group amounts to total audit fees of £13,275 (2021 - £11,065) and fees for non-audit services of £750 (2021 - £715).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

Expenses waived by Trustees totalled £Nil (*2021* - £Nil) in relation to travel costs incurred but not reimbursed.

11. Staff costs

	Group 2022 £	*Group 2021 £*	**Company 2022 £**	*Company 2021 £*
Wages and salaries	**844,895**	*875,767*	**811,538**	*865,678*
Social security costs	**45,936**	*56,874*	**43,675**	*56,874*
Contribution to defined contribution pension schemes	**14,044**	*16,033*	**13,464**	*15,869*
	904,875	*948,674*	**868,677**	*938,421*

The average number of persons employed during the year was as follows:

	Group 2022 No.	*Group 2021 No.*	**Company 2022 No.**	*Company 2021 No.*
Employees	**66**	*72*	**66**	*72*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	*Group 2021 No.*
In the band £60,001 - £70,000	**1**	*1*

The total amount of employee benefits received by key management personnel is £206,774 (2021: £198,187).

The number of hours of time donated by general volunteers during the year is approximately 497 hours (2021: 100 hours). This has an approximate value of £4,507 (2021: £936) to the charity.

12. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Notes to the financial statements for the year ended 31 March 2022

13. Intangible assets

Group and Company

	Website / Software Development £
Cost	
At 1 April 2021	**30,960**
Additions	**31,121**
At 31 March 2022	**62,081**
Amortisation	
Charge for the year	**6,225**
At 31 March 2022	**6,225**
Net book value	
At 31 March 2022	**55,856**
At 31 March 2021	*30,960*

14. Tangible fixed assets

Group

	Freehold property £	Long-term leasehold property £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost & valuation						
At 1 April 2021	**1,684,671**	**1,210,892**	**404,359**	**76,983**	**290,882**	**3,667,787**
Additions	**6,100**	**25,494**	**36,686**	**9,807**	**14,155**	**92,242**
At 31 March 2022	**1,690,771**	**1,236,386**	**441,045**	**86,790**	**305,037**	**3,760,029**
Depreciation						
At 1 April 2021	**1,488,399**	**940,829**	**356,580**	**44,434**	**-**	**2,830,242**
Charge for the year	**54,898**	**44,718**	**26,904**	**9,152**	**-**	**135,672**
At 31 March 2022	**1,543,297**	**985,547**	**383,484**	**53,586**	**-**	**2,965,914**
Net book value						
At 31 March 2022	**147,474**	**250,839**	**57,561**	**33,204**	**305,037**	**794,115**
At 31 March 2021	*196,272*	*270,063*	*47,779*	*32,549*	*290,882*	*837,545*

14. Tangible fixed assets (continued)

Company

	Exhibition assets £	Leasehold improvements £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost & valuation						
At 1 April 2021	**1,684,671**	**1,210,892**	**372,638**	**76,983**	**290,882**	**3,636,066**
Additions	**6,100**	**25,494**	**36,686**	**9,807**	**14,155**	**92,242**
At 31 March 2022	**1,690,771**	**1,236,386**	**409,324**	**86,790**	**305,037**	**3,728,308**
Depreciation						
At 1 April 2021	**1,488,399**	**940,829**	**324,859**	**44,434**	**-**	**2,798,521**
Charge for the year	**54,898**	**44,718**	**26,904**	**9,152**	**-**	**135,672**
At 31 March 2022	**1,543,297**	**985,547**	**351,763**	**53,586**	**-**	**2,934,193**
Net book value						
At 31 March 2022	**147,474**	**250,839**	**57,561**	**33,204**	**305,037**	**794,115**
At 31 March 2021	*196,272*	*270,063*	*47,779*	*32,549*	*290,882*	*837,545*

Heritage assets held are historical, scientific and artistic artefacts. They were subject to an independent, professional valuation in November 2010. Subsequent valuations were undertaken in March and June 2019 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis. The valuations in 2019 resulted in an increase in the carrying value of heritage assets of £73,010. The Trustees believe the carrying value of £305,037 represents the open market value as at 31 March 2022, as no further valuations have taken place during the year. There were no material changes in heritage assets held or their valuation in the preceding 3 years.

15. Fixed asset investments

Company	Investments in subsidiaries £
Cost or valuation	
At 1 April 2021	1
At 31 March 2022	1
Net book value	
At 31 March 2022	1
At 31 March 2021	*1*

16. Principal Subsidiaries

National Justice Museum Trading Limited

Subsidiary name:	National Justice Museum Trading Limited
Company registration number:	03476430
Basis of control:	Equity share capital
Equity shareholding %:	100%
Total assets as at 31 March 2022:	£47,252
Total liabilities as at 31 March 2022:	£(32,963)
Total equity as at 31 March 2022:	£14,289
Turnover for the year ended 31 March 2022:	£117,264
Expenditure for the year ended 31 March 2022:	£(83,543)
Profit for the year ended 31 March 2022:	£30,341

17. Stocks

	Group 2022 £	*Group 2021 £*
Shop and corporate stock	**11,434**	*16,740*

18. Debtors

	Group 2022 £	*Group 2021 £*	Company 2022 £	*Company 2021 £*
Due within one year				
Trade debtors	**34,471**	*19,288*	**29,182**	*18,166*
Amounts owed by group undertakings	**-**	*-*	**-**	*2,429*
Other debtors	**11,868**	*7,215*	**11,868**	*6,869*
Prepayments and accrued income	**26,954**	*49,533*	**26,617**	*49,533*
Deferred taxation	**-**	*1,690*	**-**	*-*
	73,293	*77,726*	**67,667**	*76,997*

19. Creditors: Amounts falling due within one year

	Group 2022 £	*Group 2021 £*	Company 2022 £	*Company 2021 £*
Trade creditors	**75,970**	*91,683*	**68,398**	*87,869*
Amounts owed to group undertakings	**-**	*-*	**9,368**	*-*
Other taxation and social security	**26,724**	*12,533*	**15,962**	*12,533*
Other creditors	**8,069**	*6,041*	**8,069**	*6,013*
Accruals and deferred income	**252,771**	*282,000*	**238,142**	*269,349*
	363,534	*392,257*	**339,939**	*375,764*

Notes to the financial statements for the year ended 31 March 2022

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	336,734	740,756	(848,526)	9,476	238,440
Designated fund - NPO	68,938	244,416	(229,408)	-	83,946
Government grants	79,321	149,364	(99,364)	-	129,321
ACE CRF Grant	12,662	122,000	(121,731)	-	12,931
Reserves - subsidiary	7,579	117,264	(86,923)	(23,631)	14,289
	505,234	1,373,800	(1,385,952)	(14,155)	478,927
Restricted funds					
Heritage Assets	290,882	-	-	14,155	305,037
HAC	47,943	300	-	-	48,243
HLF project	494,945	2,000	(84,681)	-	412,264
Biffa project	48,871	-	(6,900)	-	41,971
Choices and Consequences project	10,659	12,584	(11,476)	-	11,767
Creative court - LIS	-	2,167	(2,167)	-	-
Art Fund Grant	9,828	21,672	(7,476)	-	24,024
Esmee Funding	-	45,841	(40,646)	-	5,195
Foyle Foundation	-	35,000	-	-	35,000
Museum Estate and Development Fund – ACE	-	20,000	-	-	20,000
	903,128	139,564	(153,346)	14,155	903,501
Total of funds	1,408,362	1,513,364	(1,539,298)	-	1,382,428

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	382,166	187,185	(232,069)	337,282
Designated fund - NPO	44,638	244,416	(220,116)	68,938
Nottingham Contemporary Grant	2,500	-	(2,500)	-
Government grants	-	493,678	(414,357)	79,321
ACE CRF Grant	-	191,138	(178,476)	12,662
Reserves - subsidiary	13,061	9,555	(15,585)	7,031
	442,365	1,125,972	(1,063,103)	505,234
Restricted funds				
Heritage Assets	290,882	-	-	290,882
HAC	47,668	275	-	47,943
HLF project	538,930	228,598	(272,583)	494,945
Biffa project	55,771	-	(6,900)	48,871
Choices and Consequences project	-	13,408	(2,749)	10,659
Art Fund Grant	-	9,828	-	9,828
Esmee Funding	-	18,928	(18,928)	-
	933,251	271,037	(301,160)	903,128
Total of funds	1,375,616	1,397,009	(1,364,263)	1,408,362

20. Statement of funds (continued)

Heritage assets represent the open market value of heritage assets held within the museum.

HAC fund represents donations made to the charity in respect of the crime and punishment education of children.

HLF project represents the restricted funding received in respect of the grant for the Justice; Past, Present and Future, Nottingham project and emergency funding received during the pandemic.

The Biffa project represents funding received in respect of a new exhibition located in the Museum's Edwardian Police Station, that tells the story of the Home Office's pathologist Sir Bernard Spilsbury's life and lasting contribution to forensic science.

Creative Court - following a successful bid to the Nottinghamshire Local Improvement Initiative, National Justice Museum Learning was awarded a small amount of funding (£5,000) to deliver a revised version of Creative Court. Due to the covid pandemic, the project was halted and we were unable to deliver into schools. We are awaiting to hear back from the funder on how they wish us to proceed with the project.

Choices and Consequences – an ongoing partnership with the Ben Kinsella Trust has brought 'Choices and Consequences' to the NJM. Installed in the police station, this interactive series of workshops delivers an anti knife crime message to young people aged 10 – 14. The school sessions were fully launched in September 2019.

Art Fund - Connecting for the Future enabled us to install wifi throughout the National Justice Museum and create a general visitor and family tour of the building for the museum website. The total grant awarded was £35,000.

Government Grants - These monies are in relation to the Local Restriction Grants and Additional Voluntary Grants distributed by Nottingham City Council on behalf of the government in relation to the national and local lockdowns and introduction of Tiers during the Covid pandemic.

ACE CRF - We were awarded a grant of £122,000 from the Arts Council England Culture Recovery Fund to support wages and overhead costs during the period April 2021 – June 2021.

Esmee - In February 2020 we were awarded a total amount of £120,000 from the Esmée Fairbairn Collections Fund, for a three year project (£40,000 per year) titled 'Ingenuity, Creativity and Hope' where the aim is to generously share historic objects crafted by people in prison as a creative stimulus for rehabilitative activity and response.

Foyle Foundation - The Foyle Foundation awarded a grant of £35,000 in July 2021 to support the cost of replacing the lift in the Museum. The lift was fully operational in August 2022.

Museum Estate and Development Fund - In March 2022 we were awarded £362,900 from the Arts Council England, Museum Estate and Development Fund (MEND) to support infrastructure and maintenance backlogs. As part of the funding agreement we were required to obtain match funding of 5%. Prior to the year end, we received grants from The Charles Littlewood Hill Trust (£5,000), The Jones 1986 Charitable Trust (£5,000) and The 29th May 1961 Charitable Trust (£10,000) to support this project as part of the match funding.

Notes to the financial statements for the year ended 31 March 2022

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	**505,234**	**1,373,800**	**(1,385,952)**	**(14,155)**	**478,927**
Restricted funds	**903,128**	**139,564**	**(153,346)**	**14,155**	**903,501**
	1,408,362	**1,513,364**	**(1,539,298)**	**-**	**1,382,428**

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Balance at 31 March 2021 £*
General funds	*442,365*	*1,125,972*	*(1,063,103)*	*505,234*
Restricted funds	*933,251*	*271,037*	*(301,160)*	*903,128*
	1,375,616	*1,397,009*	*(1,364,263)*	*1,408,362*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	145,892	648,223	**794,115**
Intangible fixed assets	29,141	26,715	**55,856**
Current assets	579,745	317,936	**897,681**
Creditors due within one year	(274,161)	(89,373)	**(363,534)**
Provisions for liabilities and charges	(1,690)	-	**(1,690)**
Total	478,927	903,501	**1,382,428**

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*132,962*	*704,583*	*837,545*
Intangible fixed assets	*30,960*	-	*30,960*
Current assets	*604,414*	*327,700*	*932,114*
Creditors due within one year	*(263,102)*	*(129,155)*	*(392,257)*
Total	*505,234*	*903,128*	*1,408,362*

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	*Group 2021 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(25,934)**	*32,746*
Adjustments for:		
Depreciation charges	**135,672**	*133,517*
Amortisation charges	**6,225**	-
Decrease in stocks	**5,306**	*1,332*
Decrease/(increase) in debtors	**4,433**	*(1,690)*
Increase in creditors	**5,376**	*29,724*
Interest received	**(12)**	*(399)*
Loss on disposal of tangible fixed assets	**-**	*450*
Net cash provided by operating activities	**131,066**	*195,680*

24. Analysis of cash and cash equivalents

	Group 2022 £	*Group 2021 £*
Cash in hand	**811,264**	*837,648*
Total cash and cash equivalents	**811,264**	*837,648*

25. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	**837,648**	**(26,384)**	**811,264**
	837,648	**(26,384)**	**811,264**

26. Pension commitments

The Group and Company operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £14,044 (2021 - £16,033). Contributions totalling £2,972 (2021 - £2,681) were payable to the fund at the balance sheet date.

27. Operating lease commitments

At 31 March 2022 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022	*Group 2021*	Company 2022	*Company 2021*
	£	*£*	£	*£*
Not later than 1 year	**8,134**	*7,668*	**8,134**	*7,668*
Later than 1 year and not later than 5 years	**710**	*7,751*	**710**	*7,751*
	8,844	*15,419*	**8,844**	*15,419*

28. Related party transactions

National Justice Museum is grateful for the support it receives from its many benefactors and supporters. During the year, this included the following support from related parties:

M Mathews, a Trustee of the Charity: £4,000 donation (2021: £Nil)

The Group has entered into transactions with Social Higher Education Depot CIC (S.H.E.D). Jennifer Spencer is a Trustee of the Charity and a stakeholder of S.H.E.D. During the year there were purchases made from S.H.E.D of £500 (2021: £Nil). There were no amounts outstanding at the year end (2021: £Nil).

The Group has taken advantage of the exemption under S.33 1A of FRS 102 from disclosing transactions entered into between two or more members of the group as the subsidiary is fully owned.

29. Controlling party

National Justice Museum is a company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable Company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

There is no ultimate controlling party of the charitable Company.

NATIONAL JUSTICE MUSEUM

England & Wales - Charity number 1030554

Accounts

Registered number: 2866265
Charity number: 1030554

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2021

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

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NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers for the year ended 31 March 2021

Trustees	S Campbell M Blair P Bowden, Chair M Mathews M Mellor (resigned 19 May 2021) J Spencer His Honour J Teare His Honour R Chapple C Hastie E Knight N Williams E Chapman (appointed 18 June 2020)
Company registered number	2866265
Charity registered number	1030554
Registered office	Shire Hall High Pavement Nottingham NG1 1HN
Chief executive officer	V Reeves
Independent auditors	PKF Smith Cooper Audit Limited Chartered Accountants and Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	National Westminster Bank plc 16 South Parade Nottingham NG1 2JX
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of the Company for the period from 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Company qualify as small under section 383 of the Companies Act 2006, the group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Museum's strategic purpose is:

To establish centres of excllence, where children, young people and families can gain practical understanding of the law and justice system and its related history, so that they can be inspired by their rights and responsibilities, to play an active role in society.

This purpose is delivered through six strategic aims:

AIM 1
To create and firmly establish an overarching brand for the Museum which communicates successfully to all our stakeholders our combined educational and museum/heritage assets and activities in a holistic and compelling way.

AIM 2
To expand the NJM's themes ('Curriculum') beyond its present core of criminal justice to address other legal issues current and relevant to the development of everyone's (children, young people and families') social responsibility.

AIM 3
Build partnerships and alliances to support the delivery of the organisation's purpose (activity plan).

AIM 4
To develop existing and identify new sources of funding and resources to support the NJM's activities, in line with its strategic purpose.

AIM 5
Achieve national recognition and an exceptional reputation (for delivering a unique cultural and public legal educational service, to children, young people and families to enable them to take a responsible role in society).

AIM 6
We will strive for everything we do to be inclusive, to enable engagement with people from all backgrounds and communities.

Objectives and activities (continued)

b. Strategies for achieving objectives

National Justice Museum, Nottingham and City of Caves (Heritage Visitor Attractions - HVA)

The Museum manages two heritage visitor attractions in Nottingham, the National Justice Museum and the City of Caves.

At the National Justice Museum, we use the heritage buildings which form the original County Hall and Gaol for Nottinghamshire, to explore the history of the law in England and Wales.

Our sister attraction is the City of Caves, an ancient monument. As part of the National Justice Museum the City of Caves provides an interpretation of workers' lives in the industrial past and provides the context to explore historic social conditions and human rights.

The Heritage Visitor Attractions do much to contribute to local tourism and their commerciality and resilience support the Museum to deliver its strategic aims in the public legal education life of the nation.

Achievements and performance

a. Review of activities

During 2020/21 our activity was governed by the ongoing pandemic and national restrictions on opening museums to the public. Our places were closed from March – July 2020, then opened for a period 3 months and closed again in October 2020 until the end of the financial year.

During this time we continued to receive funding as an Arts Council NPO and the expectations of the Arts Council altered in-line with the changing situation. As detailed later in this report we did continue to deliver much of our programme digitally.

We were proactive in applying for the emergency funding which was available to museums and were successful in receiving funding from the National Lottery Heritage Funding and Cultural Recovery Funding rounds 1 and 2. We also received money from the city council under the local restrictions grants scheme and benefitted from the reduction in rates. We used the Government Job Retention Scheme for up to 95% of our staff at different points in the furlough scheme period, as well as applying for smaller funding pots for specific projects like the introduction of wifi to the museum and caves.

We have also been mindful of the collapse of the company Intu which meant that the planned shopping centre development where we would have had a new shop front as the entrance to the caves halted. We have been able to open the caves when restrictions have allowed and are now working closely with the city council on what will happen next.

Heritage Visitor Attractions (HVA)

Due to the Covid pandemic and the closure of both visitor attractions for 9 months of the year, income for both sites equated to around 13% of that achieved in the previous year.

National Justice Museum Education

We inspire children and young people to explore their rights and responsibilities through heritage sites across England. From our base in Nottingham, National Justice Museum Education delivers innovative, inspiring public legal education at law courts and heritage sites in the Midlands, London, and the North West. Young people across England and Wales can learn from our programmes about the Justice system through on site visits, our collections and virtual resources.

Achievements and performance (continued)

In April '20, learning was looking forward to good numbers across Nottingham, London and the North West. We were holding £85,876 of summer term bookings, close to capacity in Nottingham and set to top 10,000 learners for the first time in London. The North West was building a number of active courts that were happy to host special event weeks and fortnights across the academic year and was exceeding forecasts every month.

In late February '20, we had started to hear from schools that they were being cautious and cancelling their visits. By the time we reached the first lockdown, just before the start of this report, we had set up bookings systems to deal with the inevitable and had started contacting schools ourselves. Schools were asked to defer their booking - at this point there was no indication how long the lockdown would last, but also holding the monies towards future trips meant not having to refund and it was going to be easier to prioritise the affected schools when they could visit again.

By Q2, it was apparent that a digital offer needed to be created and all learning managers and officers worked to identify sessions that could be adjusted to create a digital learning offer. A range of sessions including core courtroom workshops, new cyberbullying resources and Take to Law sessions were developed and trialled over the summer term, ready to be offered in the autumn, hopefully alongside the on-site offers. To deliver blended learning, camera kits were purchased for each delivery area, so live delivery into the classroom could happen at all sites.

Q3 began with teacher consultation and the responses were split into three categories:

- Schools that were prepared to do site visits
- Schools that would not take school trips until at least Jan '21
- Schools that were happy with digital delivery

Nottingham and the Royal Courts of Justice were open to school groups, but the Greater Manchester Police Museum was closed with the majority of the North West in local lockdowns throughout this quarter. 6 physical visits took place at NJM in September and October and digital sessions began to be booked. As we headed into November, local lockdowns and tiers meant cancellations of on-site sessions that had been so confidently booked at the start of term. The three areas varied greatly; in Nottingham, there had been a slow but steady confidence in returning to physical visits. London visits were slow as TFL had stopped its free transport across London offer and the North West continued to be locked down. By the time we went into the November lockdown, all delivery was again online.

During Q4, the third lockdown meant that the digital offer was delivered and expanded further. The highlight of the delivery this quarter was to 5 students in class with another 25 joining from their own homes! The bookings team began the challenging task of contacting all the schools that had been cancelled and offering them priority booking for the summer term and beyond. For some schools, they had tried to rebook their visit three times and it is a huge credit to the skill of the bookings team and the confidence in the learning offer at all sites, that the vast majority of schools rebooked their visits rather than asking for refunds.

During Q4, the learning team also restarted project discussions with partners across all sites, some of which, including the delivery of Arts Award and delivery from the moot courtroom in Manchester Metropolitan University.

This report notes the particular efforts of the bookings team, who worked throughout and maintained such excellent relationships with the schools. Credit also should be given to the learning managers and officers for their creativity and resilience on flexi-furlough.

Arts Council England NPO: summary of NPO funded work April 2020 - March 2021

We continue to evolve and iterate a creative programme that is relevant to people's lives and involves them throughout. Our aim was to work experimentally to share our national collection locally and build our profile nationally and locally, to become known for co-producing excellent content with social impact, related to our enduring themes of Crime, Law and Justice.

During this unpredictable year we focused on strengthening our open, human centred, co-productive and experimental approach to designing and delivering activity that includes and represents people from all

Achievements and performance (continued)

backgrounds throughout the process to improve access, representation, and inclusion. Our mantra has been that 'people outside the museum shape what happens inside the museum' and we have pledged to work closely and kindly beside people who can't, won't and don't visit the museum as well as those who do.

Three key initiatives were developed this year, a museum bicycle to build on the object walks and carry creativity and conversation across the city, 'Letters of Constraint' a co-produced digital project to document experiences of Covid 19 and 'workshops in an envelope' a sequence of collection inspired creative activities going into peoples' homes and prison cells.

We made our exhibitions work harder to elongate their lifespan outside of the physical space. Pinpointing opportunities to safely extend our network to encourage participation and agency, continuing to represent and include people by developing meaningful participatory activity, seeking and securing residencies and strategic partnerships that will feed the future programme in 2021/22. Ensuring profile, footfall, engagement, relevance and representation.

Key outcomes:

1. **Pause and reflect spaces**

   These vital spaces are for people to share an opinion and discover new perspectives, they're actively used by visitors and are engendering agency and involvement in the museum. The elegant, contemporary aesthetic creates the right conditions for interesting encounters, accessible places to sit for a mindful pause, a stimulus for creativity, a place for dialogue and response. The activity in these spaces shapes our understanding of our collection, from our visitor's perspective and informs interpretation and future programming.

   A third pause and reflect space began its development this year in the heart of the historic capital punishment display. We began with an ideation session and the 250 insightful comments in response to 10 provocations are shaping the project. The space will offer a more nuanced understanding of 'capital punishment' through art, books and dialogue. We have pledged to 'explore, not ignore' this uncomfortable part of our collection and work in partnership with Victim Care and two commissioned creative practitioners to document a fuller story of the issues.

   The main project lab programme was rescheduled around closure, and we reflected on and redefined plans. The lab editions will now be in place for two months each to counterbalance lower footfall and maximise opportunities for people to participate in the themes. encourages conversation between visitors in response to current news events, the temporary exhibition, or a specific provocation.
   Example: links to #BAMEover movement and celebrating achievements of Black legal professionals, firsts and trailblazers. Also identified poor representation of Black people in legal professions and in our collection of objects relating to Black history. Supports our quest to improve our collection to better share stories and amplify voices from all backgrounds. This lab will shape a small, powerful, semi permanent display in the heart of the court room.

2. **Exhibitions**

   Strategic planning process for exhibitions includes the wider team and partners in creative ideation sessions, strategic programme planning meetings, exhibition planning and delivery meetings, launch and celebration planning.

   The underpinning planning framework and values were in place and embedded in our work to produce high quality, coproduced exhibitions with communities of people.

Achievements and performance (continued)

Constraint Restraint

Co-produced openly and experimentally with 100's of people. The planning and development process resulted in a human centred, high quality exhibition delivered through inclusive participation and aesthetic consideration.

The Constraint Restraint virtual exhibition tour has had over 35,000+ views
https://v21artspace.com/constraint-restraint.

- 1,300 responses to the provocation 'what constraints would you like to be free of in your life?'
- Key partners Nottingham Arthritis Support Group and Nottingham Women's Centre peer support group
- 85 objects from collection store profiled in the exhibition were cleaned, documented and displayed with additional research and lived experience added to the collection records throughout the process
- Five paid artist commissions:
    - international artist Liz Atkin commissioned to create three new pieces of work
    - 16 delicate original cell rubbings secured and framed for display from 'Blue Bag Life', prison reform activists.
    - one film of artist Nisa Khan's durational performance 'bouncing against walls', filmed in our double cell in response to oakum picking and hard labour
    - one new commissioned intervention by artist Priya Mistry
    - artist Millie Lee interventional commission, sugar sculptures that emerged through our 'Make It Yours' creative workshops in response to the swallowed objects in the collection
- one object loan, a Scolds Bridle from Leeds Museum
- 1 soundscape created by colleague Ben Cope, a recording of him locking up our building
- one virtual reality digital tour commissioned to bring together all of output, behind scenes activity and create a legacy of the exhibition.

The 'Letters of Constraint' initiative grew from this exhibition, a gentle digital dialogue that produced a mountain of interesting outcomes including:

Letters of Constraint

Project shortlisted to top 3 in Museums Change Lives: Best Lockdown Project category.

- 64 affecting letters in the six week period
- One of 3 national shortlisted projects for Museums Change Lives Best Lockdown project
- 12 monologues written by Dr Martin Glynn using lines from every letter. Currently working with actors to record and share these digitally and hopefully a socially distanced performance
- Two of poems submitted to and accepted for Nottingham Poetry Festival
  "I've never done anything like this before, I can't believe my poem was included in the Letters of Constraint book. Now the Poetry Festival too, I'm speechless. It's such a confidence builder for me"
- 6 new annotations in virtual exhibition tour
- Letters inspired spin off product, #NJMWriteIt 15 creative stimulus cards for writing letters and words. These started as a physical product and we're about to trial as a digital workshop
- 7 audio recordings from 37 daily letters written by Dr Glynn
- Appearance at the Nottingham Poetry festival
- 13 videos of people reading submitted letters, encourage empathy and solidarity
- Letters accessioned into archive letter collection; contemporary collection provide a useful research archive of experience within this significant period.
- Podcast in progress to launch Nov 2021
- Edited anthology in progress for Nov 2021

'Power': exhibition in partnership with Koestler Trust:

- Exhibition featured 25 art works made by people in prison loaned from Koestler Arts, art from NJM collection and 6 supported creative commissions: two performance artist/film makers, a poet, a writer, a photographer, an artist

Achievements and performance (continued)

- Interpretation was crowd sourced and evolved throughout the exhibition in response to the provocation where does the power lie in a work of art'
- Virtual exhibition link: https://virtualexhibition.v21artspace.com/power-freedom-to-create
- Emerging curator joined us in developing a companion project lab edition and this has been shared as a digital book
- Relationship secured with two new academic partners from Cambridge University, featured in virtual tour and to build on research for 'Juvenile In-Justice'
- 12,610 people visited the exhibition on site

Forward planning for future exhibitions was undertaken, including:
- **Protest takeover gallery:** Nov 2021 - Jan 2022
- **'Protest': Young people's role in protest:** Jan 2021 - Sept 2022
- **'Youth' young people and criminal justice:** 15 October 2022 - 9 January 2023
- **Ingenuity:** 2023

An exploration of ingenious creativity, coproduced with people living in prison. Two new recruits in place. Challenges with impact of Covid on prison community, we are working creativity around the project timeline and priories, networking digitally and devising digital 'in cell' distraction packs and one to one visits to build relationships and content until we can enter the prisons regularly.

3. Object Walks and performances/ Museum on the road

Programme of activity to generously share objects from store, travelling out from the museum into the city to connect with a diverse range of individuals and community groups. The interactions challenge our assumptions, enabled us to gather a diverse range of opinion and lived experience stories for future exhibitions, research, workshops and display.

Museum Bicycle
We asked:
"How might we create opportunities for people, in the places that they are, to explore the museum collection and participate in creative activity in an un-prescriptive, unexpected, and exploratory way, to find inspiration, relevance and enjoyment in our collection and related themes?"

Our museum bicycle and ingenious carrying kit has attended workshops out to events across city, carrying conversation and creativity between communities and the museum. Building on the success of object walks, this has gained national attention and will support our environmental action and our aim to work inclusively with a representative range of people. We have carried out activity on the Forest Rec, at Sneinton Market in St Anns. We now need to evaluate and plan in our approach to fit our capacity as a small team.

Collection objects 'performed' around the museum on three days each week engaged thousands of visitors. The objective is to gather perspective and opinion to add to collection records to enable more representative and dynamic interpretation. Paused for Covid.

Monthly Object Walk with Left Lion Magazine, a regular back page slot featuring objects from our store stimulating dialogue in the city. The magazine has an estimated readership of 50,000. We have prioritised safely managed partner walks over more fluid walks in the city

Object walks into the city continue in conjunction with themed exhibitions enabling us to nurture relationships with people in the wider city. Attendance at citywide festivals and events, taking an object and an activity, being visible, demonstrating we are an ally, promoting our venue and gathering feedback.

Achievements and performance (continued)

Make it Yours artist led workshops

Workshops in an Envelope
When physical Make it Yours workshops were paused due to Covid safety rules, we developed 'Workshop in an Envelope' to continue to connect with people and provide meaningful activity across the city and into prisons. This was designed as a generous and decisive act to give during times of hardship, to be relevant to our communities and respond to their needs. The underpinning values and approach were the same in terms of creativity, community, wellbeing. In addition each activity was designed for people outside the museum to shape and inform what happens inside the museum, raising the profile of the program and hopefully leading to increased footfall and further engagement with us post Covid. A decision was made to take these out physically rather than a digital option, to avoid competition and digital exclusion.

During this period 3 envelope editions were developed and produced and to date 3,000 distributed free weekly, artist led 'Make it Yours' creative workshops provided opportunities for a diverse range of creative practitioners and visitors to create something together in response to the museum. A way to alleviate loneliness and isolation, share the wellbeing benefits of creative activity, bring people of all ages and backgrounds together in times of societal divisiveness. Although we have limited places to the workshops on site we have increased engagement numbers in total with blended digital sessions and the workshops in an envelope. We continue to see a diverse range of people attending the creative workshops on site and offering comment in our temporary exhibitions and project lab, observing that people are coming back into the museum to explore further. A less prescriptive, more inclusive approach to programme planning has enabled more people to input in plans at an earlier stage, demonstrating we are serious in our aim to better hear, include and represent people from all backgrounds in our programme of activity.

We employed a representative range of 19 creative practitioners to deliver workshops with us.

Creative Commissions and residencies

Aside from Covid interruptions we have delivered of a range of excellent quality creative commissions and residencies with an amazing group of creative practitioners:

- **Writer in residence phase 2,** Dr Martin Glynn: Dear Corona Virus monologues, Freed Soul letters to and from Charlotte Bryant for Capital Punishment
- **Performance residency 1:** Disabled artist Rachel Parry developed a performative exploration of confinement and justice in the cells, working live in the building, filming a sequence of filmed editions.
- **Performance residency 2:** Priya Mistry, personal responses to objects and power for live performance and film
- **Digital residency:** Bruce Asbestos film explored power, pop culture and cultural appropriation.
- **Intervention:** Hannah Parikah 'Protest' collaboration: the work continues in New Zealand
- **Zine:** Boseda Olawoye: 'Power' commission to facilitate coproduced workshops towards a creative zine response with two women's groups
- **Podcast:** Poetical Machine: bespoke soundscapes for 'Dear Corona Virus' and recorded monologues for podcast
- **Artwork:** Robert Priseman: 24 portraits emerging for Capital Punishment project
- **Site specific installation:** Susie MacMurray 'witness' in prison exercise yard and companion booklet
- **Digital catwalk:** Bruce Asbestos: digital catwalk with 'Power' inspired range
- **Photography commission:** Ofilaye, to capture the empty spaces during lockdown and
- **Poem:** Dave Wood 'Power' poem
- **Digital project lab:** Rosie Davey: emerging curator 'Power'
- **Creative commission:** David Stickman Higgins: emerging 'Written in Brick'

Selection of Partnerships

We began to work with multiple partners across several projects as coproducers, distributers, critical friends and community partners. The purpose was to secure time to produce a partner map so that we can continue to work with care and respect in crediting and communicating consistently through unique

Achievements and performance (continued)

and individual projects, and those that move iteratively and mutually beneficially into a longer term relationship with the museum. These include:

- Communities Inc and New Art Exchange: Walk the Talk is now a regular partnership with three walks a year attracting 45 people per session;
- Nottingham City College Fine Art students work in response to Power exhibition, a courtyard exhibition. Now an annual creative partnership;
- Nottingham University Sustainability project: partners in emerging wellbeing roof space and community courtyard;
- S.H.E.D (Social Higher Education Depot) a continuing partnership with University of Nottingham and University of Derby to create an annual pop up extra museum in the courtyard;
- Heya Arab Womens Muslim network;
- Nottingham City of Literature: Letters of Constraint;
- Broxtowe Women's project: multiple projects to gradually enable the women to make the museum theirs;
- Victim Care: Restorative Justice partnership in Capital Punishment;
- Space Inclusive: enabling young people with complex care needs to join the creative workshops to make the museum theirs;
- Bright Ideas and Blue Mountain women's group: research groups studying the legacy of enslaved people from Africa and the Caribbean and their links to Nottingham;
- Nottingham City Homes and Evolve CIC: workshops in an envelope, coproducers and distributors;
- Renewal Trust: workshops in an envelope partner and activities out in the city with renewal Trust;
- HMP Nottingham, Leicester, Lowdham Grange;
- Nottingham Uni: for PHD Games Design research student. Hosting and supporting in research around gaming in museums' and a prototype game linked to the Ingenuity project;
- New York Fashion Institute of Technology: second partnership year to deliver exhibition design presentation and lead on spring semester project with students;
- Accumulate London: Ingenuity workshops across hostels supporting people who are homeless.

Volunteers

During the year, 5 volunteers worked with the co-production, exhibitions and collection team. With reduced capacity due to Covid we focused on one or two specific remote opportunities that had tangible outcomes to celebrate and share.

Rental Income

Available space within the museum was let on a commercial basis for most of the year, however due to the covid pandemic and closure of two of the leased spaces, we offered a rent discount to these tenants. One of these tenants vacated their office in January 2021, however this space was being re-let in September 2021.

In consideration of the above, in 2020/21 the rental income reduced by 32% to £79,235.

Heritage Assets Valuation

Heritage assets were revalued in 2019/20. The valuation was performed by Mellors & Kirk in two separate site visits. The key items within the collection were reviewed and increased value by £70.5k. Heritage Assets now hold a carrying value of £289k on the balance sheet.

Depreciation

Depreciation of exhibitions capital, as outlined in net incoming/outgoing resources, whilst being recorded in the accounts, has no cash effect and is added back to illustrate the real net income.

Achievements and performance (continued)

Conclusion

Due to the high level of government support we have received during this difficult period, there was a surplus for the year of £32,746. Adding back non cash amounts (depreciation) of £133,517, the charity achieved a surplus of £166,263.

Restricted reserves are £903,128 and unrestricted reserves are £505,234.

This report relates to a year of unprecedented complexity and challenge for the museum, as it has been for many of our contemporaries and concludes with the Trustees recording their gratitude for the tireless effort and dedication of the Chief Executive and Financial Controller in maintaining the work and prominence of the Trust, and thanks to all of the museum's senior leadership team.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation given past performance and reserves levels that the Charity has adequate resources to continue in operational existence for the foreseeable future as the organisation recovers from the financial impact of Covid. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Principal risks and uncertainties

The Trust operates a Finance and Audit Committee with representation of the Trustees.

Meetings are held quarterly and as part of the tabled agenda a Risks Register for the museum is discussed alongside mitigation strategies.

Risk is measured from 1 to 5 by likelihood of occurring and impact if it does occur. Red 5 risks are brought to the Board with monitoring reports and responded to by trustees if there are any changes.

Principal risks for the Trust during 2020/21 were:

- Uncertainty around resurgence of a Covid variant over the winter months
- Maintaining visitor numbers
- Ensuring we have capacity for backlog of school visits
- Re-establishing learning offers in London and the North West post Covid
- Re-introducing our corporate events offer
- Future of the Broadmarsh site/impact on City of Caves

c. Reserves policy

The National Justice Museum requires an appropriate level of reserves in order to operate effectively. The level should has regard to our aims, needs and objectives and the risks we face. It is the intention of the museum to follow the guidance of the Charity Commission to Trustees and the appropriate legislation.

The unrestricted general reserve at 31 March 2021 was £505,234 (2020: £442,365). It is the Trustees' long term objective to build up sufficient reserves to cover 3 - 6 months of expenditure within five years.

The level of reserves and the reserves policy is the responsibility of the Finance and Audit Committee.

d. Principal funding

The Trustees are satisfied that the charitable company's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds. All funding sourced is held in restricted accounts and managed according to the requirements of the grant application and regulations by the funding body.

Structure, governance and management

a. Constitution

The charity is registered as a company limited by guarantee.

The principal object of the company and the group is the running of a museum of Crime and Punishment known as the "Galleries of Justice Museum" and the provision of a high profile, pro active Public Legal Education programme under the brand name of the "National Centre for Citizenship and the Law (NCCL)". Both operate from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the NCCL have delivered public legal education activities in London at the Royal Courts of Justice where they have an office and dedicated staff and at the UK Supreme Court and more recently activity has expanded to the North West, where we are principally based in Manchester.

We have a trading company which is a wholly owned subsidiary of National Justice Museum.

b. Method of appointment or election of Trustees

The management of the company and the group is the responsibility of the Trustees who are members and directors of the charity and are appointed under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

On joining the Board, Trustees take part in an induction programme facilitated by the Chief Executive where they gain an understanding of the operation and the business plan of the charity. As part of their role, Trustees are invited to staff training days as well as charity and museum governance and skills training.

d. Pay policy for senior staff

A staff salary review takes place annually with the Chief Executive assessing the senior management team within their scales through a series of factors including: interest rates, performance, business growth, social outcomes and comparable sector salaries.

Changes to senior staff pay cannot be made until October 2022 under the conditions of the Cultural Recovery Funding.

e. Organisational structure and decision making

The Board of Trustees administers the charity. The Board meets quarterly, and holds a quarterly general purposes call between board meetings. There are sub group meetings including that of finance and audit that meets on a quarterly basis. A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day to day operations of the charity. The CEO is supported by a senior management team consisting of a Director of Learning, Director of Marketing and Communications, Financial Controller and Artistic Programme Manager.

Plans for future periods

a. Future developments

We have applied for the extension year for the NPO project and are looking ahead to the next round of NPO funding which can be applied for between February and April 2022. We have been working on a new vision and set of aims for the organisation which more closely reflect the work that we deliver after being a NPO organisation for 3 years. This has been worked on the by the SMT and Trustees and will shortly be going out for consultation with external stakeholders and staff.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Company 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

P Bowden
Chair of Trustees
Date: 17th June 2022

Independent auditors' report to the Members of National Justice Museum

Opinion

We have audited the financial statements of National Justice Museum (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Independent auditors' report to the Members of National Justice Museum (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. Based on our understanding of the Group and industry, we identify the key laws and regulations affecting the Group. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We have identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions;
- Compliance with bank/debt covenants.

We focussed on those areas that could give rise to a material misstatement in the Group's financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent auditors' report to the Members of National Justice Museum (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Smith Cooper Audit Limited

PKF Smith Cooper Audit Limited
Chartered Accountants and Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Date: 25/11/22

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NATIONAL JUSTICE MUSEUM

(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	2	**502,470**	**-**	**502,470**	*65,404*
Charitable activities	5	**613,308**	**271,037**	**884,345**	*1,369,603*
Other trading activities		**9,555**	**-**	**9,555**	*171,503*
Investments	4	**399**	**-**	**399**	*270*
Other income	6	**240**	**-**	**240**	*280*
Total income		**1,125,972**	**271,037**	**1,397,009**	*1,607,060*
Expenditure on:					
Raising funds - other trading activities		**15,327**	**2,010**	**17,337**	*130,061*
Charitable activities	7	**1,047,776**	**299,150**	**1,346,926**	*1,594,529*
Total expenditure		**1,063,103**	**301,160**	**1,364,263**	*1,724,590*
Net movement in funds before other recognised gains		**62,869**	**(30,123)**	**32,746**	*(117,530)*
Other recognised gains:					
Gains on revaluation of fixed assets		**-**	**-**	**-**	*1,654*
Net movement in funds		**62,869**	**(30,123)**	**32,746**	*(115,876)*
Reconciliation of funds:					
Total funds brought forward		**442,365**	**933,251**	**1,375,616**	*1,491,492*
Net movement in funds		**62,869**	**(30,123)**	**32,746**	*(115,876)*
Total funds carried forward		**505,234**	**903,128**	**1,408,362**	*1,375,616*

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

The notes on pages 21 to 42 form part of these financial statements.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)
Registered number: 2866265

Consolidated balance sheet as at 31 March 2021

	Note		2021 £		*2020 £*
Fixed assets					
Intangible assets	14		**30,960**		-
Tangible assets	15		**837,545**		*926,910*
			868,505		*926,910*
Current assets					
Stocks	18	**16,740**		*18,072*	
Debtors	19	**77,726**		*76,037*	
Cash at bank and in hand		**837,648**		*717,130*	
		932,114		*811,239*	
Creditors: amounts falling due within one year	20	**(392,257)**		*(362,533)*	
Net current assets			**539,857**		*448,706*
Total net assets			**1,408,362**		*1,375,616*
Charity funds					
Restricted funds	21		**903,128**		*933,251*
Unrestricted funds	21		**505,234**		*442,365*
Total funds			**1,408,362**		*1,375,616*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

.....

P Bowden
Chair of Trustees
Date: 31 January 2022

The notes on pages 21 to 42 form part of these financial statements.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)
Registered number: 2866265

Company balance sheet as at 31 March 2021

	Note		2021 £		*2020 £*
Fixed assets					
Intangible assets	14		**30,960**		*-*
Tangible assets	15		**837,545**		*926,736*
Investments	16		**1**		*1*
			868,506		*926,737*
Current assets					
Debtors	19	**76,997**		*101,584*	
Cash at bank and in hand		**831,045**		*681,223*	
		908,042		*782,807*	
Creditors: amounts falling due within one year	20	**(375,764)**		*(347,537)*	
Net current assets			**532,278**		*435,270*
Total net assets			**1,400,784**		*1,362,007*
Charity funds					
Restricted funds	21		**950,100**		*1,102,124*
Unrestricted funds	21		**450,684**		*259,883*
Total funds			**1,400,784**		*1,362,007*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

.....

P Bowden
Chair of Trustees
Date: 19th January 2022

The notes on pages 21 to 42 form part of these financial statements.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Consolidated statement of cash flows for the year ended 31 March 2021

	2021 £	*2020 £*
Cash flows from operating activities		
Net cash used in operating activities	**195,680**	*(4,835)*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(75,561)**	*(47,246)*
Interest received	**399**	*270*
Interest paid	**-**	*(16)*
Net cash used in investing activities	**(75,162)**	**(46,992)**
Change in cash and cash equivalents in the year	**120,518**	**(51,827)**
Cash and cash equivalents at the beginning of the year	**717,130**	*768,957*
Cash and cash equivalents at the end of the year	**837,648**	*717,130*

The notes on pages 21 to 42 form part of these financial statements

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Justice Museum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The financial statements are presented in Sterling which is the functional currency of the company and are rounded to the nearest £1.

1.2 Basis of consolidation

The financial statements consolidate the accounts of National Justice Museum and its subsidiary undertaking ('subsidiary').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

For the year ended 31 March 2021 the company generated a surplus of £38,777 (2020: a deficit of £115,876).

Going concern

The Covid-19 pandemic has had a significant effect on the operations of the Group, most notably the closure of the museum and caves visitor attractions at times, and the curtailment of events and activities in general. This has resulted in a significant reduction in the usual levels of income earned by the Trust during the year and uncertainties over the ongoing impact of the pandemic continue. The Group has been fortunate to access government support through the CJRS and funding from the National Lottery Heritage Fund and Arts Council England amongst other sources of relief.

The Trustees have reviewed latest management information, budgets and forecast cashflows to 31 March 2023. Notwithstanding the continued prevailing uncertainties associated with the pandemic, due to the additional funds received and the strong level of cash reserves, the Trustees are confident that the charity will have adequate resources to continue in operational existence for the foreseeable future and for a least one year from the date of approval of the financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Company status

The Company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1. Accounting policies (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Admission fees and school and education income are recognised when payment has been made. Where payment is made in advance, e.g. in respect of school trips, income recognition is deferred until the visit has been completed.

Rental income is recognised in line with the period of rental provided. Any payments in advance are deferred in the balance sheet.

The company is awarded grants, for which we are not entitled to recognise the income until costs have been defrayed for the purpose the grant was intended. Therefore the recognition of any grants received in advance is usually deferred in the balance sheet.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the chairty and include project management costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are costs incurred by the company in the delivery of its activities undertaken to further the purposes of the company, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Exhibition assets	- 10% - 20% straight line basis
Leasehold improvements	- 10% straight line basis
Office equipment	- 33% straight line basis
Fixtures and fittings	- 10% - 50% straight line basis

1.9 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

1. Accounting policies (continued)

1.9 Intangible assets and amortisation (continued)

The estimated useful lives are as follows:

Amortisation is provided on the following basis:

Development expenditure	-	4 years

1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Operating leases

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

Rental income under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

1.12 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.13 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are discounted.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Notes to the financial statements
for the year ended 31 March 2021**

1. Accounting policies (continued)

1.15 Cash at bank and in hand

Cash at bank and 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.

1.16 Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.17 Financial instruments

The Group only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.18 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.19 Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity.

Newly purchased heritage assets will be capitalised at cost, including any incidental expenses of acquisition.

On the inception of FRS 102, those assets acquired in past accounting periods are included in the financial statements, where practicable, at open market value. This currently represents all the heritage reported in the financial statements. The majority of assets were donated to the charity.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the Trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is therefore not provided.

1.20 Irrecoverable VAT

The charity is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

1. Accounting policies (continued)

1.21 Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, except for the valuation of heritage assets.

Heritage assets - fair values have been estimated by the Trustees with reference to previous external independent valuations on an open market basis.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	1,046	**1,046**	*3,449*
JRS income	414,357	**414,357**	*-*
Nottingham Contemporary Grant	-	**-**	*2,500*
Other government grants	79,321	**79,321**	*-*
Similar incoming resources	7,746	**7,746**	*59,455*
	502,470	**502,470**	*65,404*
Total 2020	*65,404*	*65,404*	

Notes to the financial statements for the year ended 31 March 2021

3. Income from trading activities

The wholly owned subsidiary, National Justice Museum Trading Limited (company number 03476430), is incorporated in the UK and distributes all of its taxable profits to the charity under the gift aid scheme. The company operates the shop and corporate events at the National Justice Museum. The charity owns 100% of the ordinary share capital of the company. A summary of trading results pre distribution to the charity is shown below.

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Trading income			
Sales	9,555	**9,555**	*171,503*
	9,555	**9,555**	*171,503*
Trading expenses			
Opening stock	(18,072)	**(18,072)**	*(14,199)*
Closing stock	16,740	**16,740**	*18,072*
Direct shop and cafe costs	(1,637)	**(1,637)**	*(24,522)*
Direct corporate costs	(985)	**(985)**	*(41,983)*
Deferred tax - origination and reversal of timing differences	1,547	**1,547**	*(16)*
Administrative expenses	(3,355)	**(3,355)**	*(8,873)*
Wages and salaries	(8,911)	**(8,911)**	*(53,759)*
Employers NI	(587)	**(587)**	*(3,623)*
Fundraising trading expenses - Pensions	(151)	**(151)**	*(938)*
Depreciation	(174)	**(174)**	*(204)*
	(15,585)	**(15,585)**	*(130,045)*
Net income from trading activities	(6,030)	**(6,030)**	*41,458*

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Investment income	399	**399**	*270*
Total 2020	*270*	*270*	

Notes to the financial statements for the year ended 31 March 2021

5. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Admission fees	89,236	-	**89,236**	*676,111*
Rental income	79,235	-	**79,235**	*116,368*
Schools and education income	9,283	275	**9,558**	*250,800*
National Portfolio Organisations income	244,416	-	**244,416**	*240,000*
Heritage Lottery Fund income	-	228,598	**228,598**	*58,158*
ACE CRF income	191,138	-	**191,138**	-
Esmee Fairbairn income	-	18,928	**18,928**	-
Local Improvement Scheme income	-	-	**-**	*4,986*
Choices and Consequences income	-	13,408	**13,408**	*23,180*
Art Fund income	-	9,828	**9,828**	-
	613,308	271,037	**884,345**	*1,369,603*
Total 2020	*1,282,994*	*86,609*	*1,369,603*	

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Consultancy and other income	240	**240**	*280*
Total 2020	*280*	*280*	

Notes to the financial statements for the year ended 31 March 2021

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Visitor attraction	636,738	-	**636,738**	*950,442*
Schools	249,108	-	**249,108**	*266,220*
Crime Reduction Projects	-	2,749	**2,749**	*23,180*
Other Grant Funding	161,930	296,401	**458,331**	*354,687*
	1,047,776	299,150	**1,346,926**	*1,594,529*
Total 2020	*1,434,939*	*159,590*	*1,594,529*	

Summary by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Visitor attraction	518,497	44,271	73,970	**636,738**	*950,442*
Schools	262,929	-	(13,821)	**249,108**	*266,220*
Crime Reduction Projects	-	2,242	507	**2,749**	*23,180*
Other Grant Funding	156,995	86,704	214,632	**458,331**	*354,687*
	938,421	133,217	275,288	**1,346,926**	*1,594,529*
Total 2020	*956,724*	*123,502*	*514,303*	*1,594,529*	

Notes to the financial statements for the year ended 31 March 2021

8. Analysis of governance and support costs

	General support	Governance function	Total funds	*Total funds 2020*
	£	£	£	£
Rates and water	7,818	-	**7,818**	*16,598*
Light and heat	23,120	-	**23,120**	*47,471*
Repairs and maintenance	24,870	-	**24,870**	*79,050*
Insurance	23,059	-	**23,059**	*22,342*
Other establishment costs	-	-	**-**	*3,846*
Communication and information technology	30,452	-	**30,452**	*22,885*
Auditors remuneration	-	11,780	**11,780**	*8,650*
Legal fees	-	7,891	**7,891**	*5,672*
Bank charges	-	5,847	**5,847**	*17,176*
Wages and salaries	208,751	-	**208,751**	*300,869*
National insurance	17,743	-	**17,743**	*23,236*
Pension cost	5,814	-	**5,814**	*7,315*
Depreciation	133,217	-	**133,217**	*123,366*
Total	474,844	25,518	**500,362**	*678,476*
Total 2020	*646,978*	*31,498*	*678,476*	

Of the total support costs of £474,844 (2020: £646,978), £282,545 is apportioned to visitor attraction (2020: £463,438), £53,010 (2020: £98,635) to schools and £139,289 (2020: £84,905) to other grant funding. All governance costs of £25,518 (2020: £31,498) is apportioned to visitor attraction.

9. Net income / (expenditure)

This is stated after charging:

	2021	*2020*
	£	£
Depreciation of tangible fixed assets:		
- owned by the charitable group	**133,517**	*123,366*
Auditors' remuneration	**11,780**	*12,050*

The total value of legal services donated to the Trust during the year was £NIL (2020 - £NIL).

10. Auditors' remuneration

The Auditors' remuneration for the group amounts to total audit fees of £11,065 (2020 - £10,850) and fees for non-audit services of £715 (2020 - £1,200).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

Expenses waived by Trustees totalled £Nil *(2020* - £3,116) in relation to travel costs incurred but not reimbursed.

12. Staff costs

	Group 2021 £	*Group 2020 £*	**Company 2021 £**	*Company 2020 £*
Wages and salaries	**875,767**	*936,176*	**865,678**	*882,417*
Social security costs	**56,874**	*61,614*	**56,874**	*57,991*
Contribution to defined contribution pension schemes	**16,033**	*17,254*	**15,869**	*16,316*
	948,674	*1,015,044*	**938,421**	*956,724*

The average number of persons employed by the Company during the year was as follows:

	Group 2021 No.	*Group 2020 No.*	**Company 2021 No.**	*Company 2020 No.*
Employees	**72**	*74*	**72**	*74*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	*Group 2020 No.*
In the band £60,001 - £70,000	**1**	*1*

The total amount of employee benefits received by key management personnel is £198,187 (2020: £192,402).

13. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14. Intangible assets

Group and Company

	Website Development £
Cost	
Additions	**30,960**
At 31 March 2021	**30,960**
Net book value	
At 31 March 2021	**30,960**
At 31 March 2020	-

Notes to the financial statements for the year ended 31 March 2021

15. Tangible fixed assets

Group

	Freehold property £	Long-term leasehold property £	Office equipment £	Fixtures and fittings £	Heritage assets £	Total £
Cost & Valuation						
At 1 April 2020	**1,684,671**	**1,210,892**	**359,757**	**77,733**	**290,882**	**3,623,935**
Additions	**-**	**-**	**44,602**	**-**	**-**	**44,602**
Disposals	**-**	**-**	**-**	**(750)**	**-**	**(750)**
At 31 March 2021	**1,684,671**	**1,210,892**	**404,359**	**76,983**	**290,882**	**3,667,787**
Depreciation						
At 1 April 2020	**1,434,169**	**896,105**	**339,468**	**27,283**	**-**	**2,697,025**
Charge for the year	**54,230**	**44,724**	**17,112**	**17,451**	**-**	**133,517**
On disposals	**-**	**-**	**-**	**(300)**	**-**	**(300)**
At 31 March 2021	**1,488,399**	**940,829**	**356,580**	**44,434**	**-**	**2,830,242**
Net book value						
At 31 March 2021	**196,272**	**270,063**	**47,779**	**32,549**	**290,882**	**837,545**
At 31 March 2020	*250,502*	*314,787*	*20,289*	*50,450*	*290,882*	*926,910*

Notes to the financial statements for the year ended 31 March 2021

15. Tangible fixed assets (continued)

Company

	Exhibition assets £	Leasehold improvements £	Office equipment £	Fixtures and fittings £	Heritage assets £	Total £
Cost or valuation						
At 1 April 2020	**1,684,671**	**1,210,892**	**328,036**	**77,733**	**290,882**	**3,592,214**
Additions	**-**	**-**	**44,602**	**-**	**-**	**44,602**
Disposals	**-**	**-**	**-**	**(750)**	**-**	**(750)**
At 31 March 2021	**1,684,671**	**1,210,892**	**372,638**	**76,983**	**290,882**	**3,636,066**
Depreciation						
At 1 April 2020	**1,434,169**	**896,105**	**307,921**	**27,283**	**-**	**2,665,478**
Charge for the year	**54,230**	**44,724**	**16,938**	**17,451**	**-**	**133,343**
On disposals	**-**	**-**	**-**	**(300)**	**-**	**(300)**
At 31 March 2021	**1,488,399**	**940,829**	**324,859**	**44,434**	**-**	**2,798,521**
Net book value						
At 31 March 2021	**196,272**	**270,063**	**47,779**	**32,549**	**290,882**	**837,545**
At 31 March 2020	*250,502*	*314,787*	*20,115*	*50,450*	*290,882*	*926,736*

Heritage assets held are historical and scientific artefacts. They were subject to an independent, professional valuation in November 2010. Subsequent valuations were undertaken in March and June 2019 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis. The valuations in 2019 resulted in an increase in the carrying value of heritage assets of £73,010. The Trustees believe the carrying value of £290,882 represents the open market value as at 31 March 2021, as no further valuations have taken place during the year. There were no material changes in heritage assets held or their valuation in the preceding 3 years.

16. Fixed asset investments

Company	Investments in subsidiaries £
Cost or valuation	
At 1 April 2020	1
At 31 March 2021	1
Net book value	
At 31 March 2021	1
At 31 March 2020	*1*

17. Principal associates

The following was an associate of the Company:

18. Principal Subsidiaries

National Justice Museum Trading Limited

Subsidiary name:	National Justice Museum Trading Limited
Company registration number:	03476430
Basis of control:	Equity share capital
Equity shareholding %:	100%
Total assets as at 31 March 2021:	£26,502
Total liabilities as at 31 March 2021:	£(18,923)
Total equity as at 31 March 2021:	£7,579
Turnover for the year ended 31 March 2021:	£9,555
Expenditure for the year ended 31 March 2021:	£(15,585)
Loss for the year ended 31 March 2021:	£(6,030)

Notes to the financial statements for the year ended 31 March 2021

19. Stocks

	Group 2021 £	*Group 2020 £*
Shop and corporate stock	**16,740**	*18,072*

20. Debtors

	Group 2021 £	*Group 2020 £*	Company 2021 £	*Company 2020 £*
Due within one year				
Trade debtors	**19,288**	*48,316*	**18,166**	*47,185*
Amounts owed by group undertakings	**-**	*-*	**2,429**	*27,731*
Other debtors	**7,215**	*15,015*	**6,869**	*14,308*
Prepayments and accrued income	**49,533**	*12,563*	**49,533**	*12,360*
Deferred taxation	**1,690**	*143*	**-**	*-*
	77,726	*76,037*	**76,997**	*101,584*

21. Creditors: Amounts falling due within one year

	Group 2021 £	*Group 2020 £*	Company 2021 £	*Company 2020 £*
Trade creditors	**91,683**	*73,650*	**87,869**	*67,658*
Other taxation and social security	**12,533**	*22,906*	**12,533**	*22,906*
Other creditors	**6,041**	*5,371*	**6,013**	*5,371*
Accruals and deferred income	**282,000**	*260,606*	**269,349**	*251,602*
	392,257	*362,533*	**375,764**	*347,537*

Notes to the financial statements for the year ended 31 March 2021

22. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds - all funds	382,166	185,526	(230,958)	336,734
Designated fund - NPO	44,638	244,416	(220,116)	68,938
Nottingham Contemporary Grant	2,500	-	(2,500)	-
Government grants	-	493,678	(414,357)	79,321
ACE CRF Grant	-	191,138	(178,476)	12,662
Reserves - subsidiary	13,061	11,214	(16,696)	7,579
	442,365	1,125,972	(1,063,103)	505,234
Restricted funds				
Heritage Assets	290,882	-	-	290,882
HAC	47,668	275	-	47,943
HLF project	538,930	228,598	(272,583)	494,945
Biffa project	55,771	-	(6,900)	48,871
Choices and Consequences project	-	13,408	(2,749)	10,659
Art Fund Grant	-	9,828	-	9,828
Esmee Funding	-	18,928	(18,928)	-
	933,251	271,037	(301,160)	903,128
Total of funds	1,375,616	1,397,009	(1,364,263)	1,408,362

22. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds					
General Funds - all funds	443,515	1,106,448	(1,167,797)	-	382,166
Designated fund - NPO	20,507	240,000	(215,869)	-	44,638
Nottingham Contemporary Grant	-	2,500	-	-	2,500
Reserves - subsidiary	13,609	171,503	(172,051)	-	13,061
	477,631	1,520,451	(1,555,717)	-	442,365
Restricted funds					
Heritage Assets	289,228	-	-	1,654	290,882
HAC	47,383	285	-	-	47,668
HLF project	614,579	58,158	(133,807)	-	538,930
Biffa project	62,671	-	(6,900)	-	55,771
Choices and Consequences project	-	23,180	(23,180)	-	-
Creative Court - LIS	-	4,986	(4,986)	-	-
	1,013,861	86,609	(168,873)	1,654	933,251
Total of funds	1,491,492	86,609	(1,724,590)	1,654	1,375,616

Heritage assets represent the open market value of heritage assets held within the museum.

HAC fund represents donations made to the charity in respect of the crime and punishment education of children.

Education projects represent restricted funding received in respect of various projects which are used to further the Trust's charitable objectives.

Get up Stand Up Equipment represents the restricted funding received in respect of the purchase of capital assets for the Get Up Stand Up project.

HLF project represents the restricted funding received in respect of the grant for the Justice; Past, Present and Future, Nottingham project.

The Biffa project represents funding received in respect of a new exhibition located in the Museum's

Edwardian Police Station, that tells the story of the Home Office's pathologist Sir Bernard Spilsbury's life and lasting contribution to forensic science.

Creative Court - following a successful bid to the Nottinghamshire Local Improvement Initiative, National Justice Museum Education was awarded a small amount of funding (£5,000) to deliver a revised version of Creative Court. This funding runs for 3 years and has been supplemented by a contribution of £1,000 from Mansfield to focus delivery of the project in that area. This work is ongoing, with volunteers being trained during the autumn 2019, moving to delivery in Mansfield primary schools during spring and summer terms 2019/20.

Choices and Consequences – an ongoing partnership with the Ben Kinsella Trust has brought 'Choices and Consequences' to the NJM. Installed in the police station, this interactive series of workshops delivers an anti knife crime message to young people aged 10 – 14. The school sessions were fully launched in September 2019.

Art Fund - Connecting for the Future enabled us to install wifi throughout the National Justice Museum and create a general visitor and family tour of the building for the museum website. The total grant awarded was £35,000.

Government Grants - These monies are in relation to the Local Restriction Grants and Additional Voluntary Grants distributed by Nottingham City Council on behalf of the government in relation to the national and local lockdowns and introduction of Tiers during the Covid pandemic.

ACE CRF - We were awarded a grant from the Arts Council England Culture Recovery Fund to support wages and overhead costs during the period October 2020 to March 2021.

Esmee - In February 2020 we were awarded a total amount of £120,000 from the Esmée Fairbairn Collections Fund, for a three year project (£40,000 per year) titled 'Ingenuity, Creativity and Hope' where the aim is to generously share historic objects crafted by people in prison as a creative stimulus for rehabilitative activity and response.

23. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	**442,365**	**1,125,972**	**(1,063,103)**	**505,234**
Restricted funds	**933,251**	**271,037**	**(301,160)**	**903,128**
	1,375,616	**1,397,009**	**(1,364,263)**	**1,408,362**

23. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 March 2020* £
General funds	*477,631*	*1,520,451*	*(1,555,717)*	-	*442,365*
Restricted funds	*1,013,861*	*86,609*	*(168,873)*	*1,654*	*933,251*
	1,491,492	*1,607,060*	*(1,724,590)*	*1,654*	*1,375,616*

24. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	**Restricted funds 2021** £	**Total funds 2021** £
Tangible fixed assets	132,962	704,583	**837,545**
Intangible fixed assets	30,960	-	**30,960**
Current assets	604,271	327,700	**931,971**
Creditors due within one year	(263,102)	(129,155)	**(392,257)**
Deferred tax asset	143	-	**143**
Total	505,234	903,128	**1,408,362**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020* £	*Total funds 2020* £
Tangible fixed assets	*97,098*	*829,812*	*926,910*
Current assets	*631,561*	*179,535*	*811,096*
Creditors due within one year	*(286,437)*	*(76,096)*	*(362,533)*
Deferred tax asset	*143*	-	*143*
Total	*442,365*	*933,251*	*1,375,616*

25. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	*Group 2020 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**32,746**	*(117,530)*
Adjustments for:		
Depreciation charges	**133,517**	*123,366*
Decrease/(increase) in stocks	**1,332**	*(3,873)*
Decrease/(increase) in debtors	**(1,690)**	*899*
Increase/(decrease) in creditors	**29,724**	*(11,288)*
Interest paid	**-**	*16*
Interest received	**(399)**	*(270)*
Loss on disposal of tangible fixed assets	**450**	*3,845*
Net cash provided by/(used in) operating activities	**195,680**	*(4,835)*

26. Analysis of cash and cash equivalents

	Group 2021 £	*Group 2020 £*
Cash in hand	**837,648**	*717,130*
Total cash and cash equivalents	**837,648**	*717,130*

27. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	**717,130**	**120,518**	**837,648**
	717,130	**120,518**	**837,648**

28. Pension commitments

The Group and Company operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £15,869 (2020 - £17,254). Contributions totalling £NIL (2020 - £NIL) were payable to the fund at the balance sheet date.

29. Operating lease commitments

At 31 March 2021 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021 £	*Group 2020* £	**Company 2021** £	*Company 2020* £
Amounts payable:				
Within 1 year	**100**	*4,772*	**100**	*4,772*
Between 1 and 5 years	**117**	*183*	**117**	*183*
	217	*4,955*	**217**	*4,955*

30. Related party transactions

The Group has taken advantage of the exemption under S.33 1A of FRS 102 from disclosing transactions entered into between two or more members of the group as all subsidiaries are fully owned.

The Company has not entered into any related party transactions during the year nor are there any outstanding balances between the Company and any related parties as at 31 March 2021.

31. Company limited by guarantee

National Justice Museum is a company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable Company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

There is no ultimate controlling party of the charitable Company.