

COMPANY No. 03054853
REGISTERED CHARITY No. 1046650

INQUEST CHARITABLE TRUST
(Company Limited by Guarantee without Share Capital)

REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

INQUEST CHARITABLE TRUST
INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Page No.

1 - 19	Trustees' Annual Report (including Directors' Report)
20 - 22	Independent Auditor's Report
23	Statement of Financial Activities (including Income and Expenditure Account)
24	Balance Sheet
25	Statement of Cash Flows
26 - 36	Notes to the Financial Statements

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 and 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

INQUEST Charitable Trust works to end deaths caused by unsafe systems of detention and care, use of force and by institutional failure. Through our work we also seek to reduce the number of custodial deaths and improve the treatment and care of those within the institutions where the deaths occur. INQUEST is the only organisation in England and Wales to provide specialist advice and support to bereaved families following a sudden or unexpected death in systems of custody, care and detention. Founded in 1981, our work spans across prisons, police, and mental health and learning disability institutions and multi-agency failings. The evidence gathered from our specialist casework with thousands of bereaved people over 35 years informs our policy, lobbying and campaigns. This way of working is crucial to families, not only in holding the state to account for the individual deaths, but also in changing policy and practice. Our unique overview makes INQUEST an authority on post-death investigations and inquests, allowing us to drive the campaign to improve the inquest procedures for all bereaved people, improve mechanisms for holding government, state and corporate bodies to account and campaign for systemic change.

INQUEST Charitable Trust was established in 1995 to complement and assist the work of its sister organisation INQUEST, founded in 1981. In March 2004, the two organisations merged into a single charitable organisation known publicly as INQUEST. As set out in its articles of association, INQUEST aims:

- To advance education of the public by, in particular, research into and publication and dissemination of information concerning sudden or unexplained deaths or deaths which are or may be subject to a Coroner's inquest.
- To provide relief of distress amongst the bereaved in particular by provision of information, advice, counselling and support.
- To undertake any other charitable objective.

Core Activities

1. **Casework:** INQUEST is the only organisation in England and Wales to provide a specialist, comprehensive advice service on contentious deaths and their investigation to people bereaved by a death in custody/state care or detention and/or raise wider issues of state and corporate accountability. INQUEST pays particular attention to all cases that engage Article 2 of the ECHR (European Convention on Human Rights).

INQUESTS's casework priorities are deaths in:

- prisons
- policy custody and following police contact
- mental health and learning disability institutions
- immigration detention
- through multi-agency failings or where wider issues of state and corporate accountability are in question

2. **Policy and parliamentary work:** this is informed by our casework; data collection and wider research and we work to ensure that the collective experiences of bereaved people underpin this. In addition to leading the policy agenda, we work in partnership with families and empower them to present their cases directly to parliamentarians and policy makers.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

3. Family Empowerment and Engagement: we organise family events and activities to ensure families are supported and able to influence wider systemic change. We hold family forums which bring together families to support each other and share experiences, reducing the isolation and sense of bewilderment families feel. We have a family reference group which is remitted to engage in and help shape INQUEST's work. To enable families to influence policy and practice, we organise Family Listening Days; this is a unique model that INQUEST has developed.

4. Inquest Lawyers Group: we manage the Inquest Lawyers Group (ILG) which is a national group of lawyers who act in the field of inquest law predominantly for bereaved families and share INQUEST's objectives. The Group is overseen by a steering committee which organises training, seminars and fundraising events and contributes to our policy work.

FUND-RAISING STANDARDS INFORMATION

INQUEST is committed to fundraising best practice. We follow the Fundraising Regulator's Code of Fundraising Practice, which includes the General Data Protection Regulations, introduced in 2018. Our staff maintain a considerate and non-intrusive approach to fundraising. We do not undertake cold-calling or employ third parties to raise funds. We enjoy a very positive relationship with all our funders and supporters. No complaint has been received and all fundraising activity is reviewed at our Finance and Personnel Subcommittee, held at least 4 times per year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

INQUEST Charitable Trust is a registered charity (number 1046650) and a company limited by guarantee (number 03054853).

INQUEST is constituted as a company limited by guarantee incorporated on 10 May 1995 and is therefore governed by a Memorandum and Articles of Association. It was registered as a charity with the Charity Commission on 23 May 1995. In the event of the company being wound up, all trustees present, and 12 months past are required to contribute an amount not exceeding £1.

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are referred to as the Trustees or Board of Trustees.

Recruitment, Appointment and Induction

New Trustees are appointed by the Trustees and are recruited in line with our equal opportunities policy and taking regard of any skills gaps within the existing Board to ensure a collective mix of skills, experiences, knowledge and qualities that will enable INQUEST to effectively meet the needs of its service users. The Board elects Officers from amongst its membership.

Prior to appointment, prospective Trustees meet with the Chair, the Executive Director and at least one other trustee or key member of staff. New Trustees receive information including the Memorandum and Articles, accounts, business plans, Charity Commission and other literature. Introductory briefings with the Executive Director and key staff are provided.

As of 31 March 2021, INQUEST had eleven Trustees. The Trustees bring a broad range of highly relevant skills and knowledge from their backgrounds in human rights, academia, the law and organisational development together with strategic development and governance skills. The Trustees all have a strong commitment to social justice and equality.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Structure

The Board meets between 4 and 6 times a year and is responsible for the good governance of the organisation, employment of its staff and its overall strategic direction in conjunction with the Executive Director. The Board is supported by the Finance and Personnel sub-committee, made up of at least 3 Trustees and meets 4 times a year, in between full Board meetings at which it reports back and make full recommendations to the Board. The Executive Director, with the Operations Director, attend all meetings and other staff attend when required.

Remuneration of Staff

Remuneration is benchmarked with salaries for similar roles in organisations in the charitable sector and salaries are reviewed on an annual basis, and increased, where appropriate, subject to contractual agreements, inflation, performance or changes in scope of work. The remuneration of the Executive Director is approved by the Board and the remuneration of other staff is approved by the Executive Director.

Staff

At 31st March 2021, the total staff number was 19:

Deborah Coles, Executive Director
Arnaud Vervoitte, Operations & Development Director
Louise Finer, Head of Policy (appointed 18 May 2020)
Anita Sharma, Head of Casework
Selen Cavcav, Senior Caseworker
Jasmine Leng, Senior Caseworker
Jodie Anderson, Senior Casework (appointed 15 June 2020)
Nancy Kelchar, Caseworker (appointed 25 January 2021)
Natasha Thompson, Grenfell Project Coordinator and Senior Caseworker
Lucy McKay, Policy and Communications Officer
Claire Campbell, Policy and Research Assistant
Robert Styles, Office Administrator/Casework Assistant
Tanya Karastoyanova, Finance Officer
Jennifer Edmunds, Administration Officer
Maureen Mansfield, Family Participation Officer
Bola Awogboro, Casework Assistant
Yohanah Rodney, Casework Assistant
Jessica Pandian, Policy and Research Officer (appointed 11 January 2021)
Raekha Prasad, Research and Policy Officer (appointed 11 January 2021)

Risk Management

The Board regularly reviews the risks to which INQUEST is subject on a rolling basis in order to protect the assets and property of the organisation and ensure that they are used to deliver its objectives.

Volunteers

Volunteers are an integral part of INQUEST. They help the staff with a range of tasks and are vital in supporting the small staff team. We ensure that the volunteer scheme took into account the skills and interests of volunteers to ensure that their experience of working at INQUEST is beneficial to them.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Public Benefit Statement

In shaping the objectives for the year and planning the charity's activities, the trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The legal procedures following deaths that require an inquest are unfamiliar to most people and we use our unique overview of how the whole system works from the perspective of bereaved people to advise, support and empower families so they are in a better position to cope with the stresses related to such a daunting, often protracted and intrusive legal process. We can speak with authority because of the direct link between our casework and our policy interventions. Informed by issues arising out of the casework, the organisation continues to seek to influence policy makers to effect changes to the investigation and inquest process, and when necessary the organisation will collaborate with relevant partner organisations to achieve these objectives.

ACHIEVEMENT AND PERFORMANCE

OUR ORGANISATION

The Covid-19 public health crisis has obviously had a significant impact on the families we support and on our operating model. INQUEST stepped up a week before national lockdown became government policy, so we could adapt and be ready to utilise our expertise and experience in the most effective way under the circumstances. Our entire organisation has worked remotely for 15 months, after we set up telephone, IT and video conferencing facilities. This has ensured that our work remains as effective, impactful, and seamless as before whilst ensuring the safety and well-being of our staff. Firstly, we created a Covid-19 page aimed at bringing together information for families and other stakeholders and all our related work (See: www.inquest.org.uk/covid19).

Our casework team has been closely monitoring the situation as it unfolded, and adapting our services and advice to families. Our Family Participation Officer and casework team have worked on additional support systems and resources, as well as on contacting isolated families.

Staff wise, we have restructured the Management Team, and imbedded the post of Head of Casework. This now means that INQUEST has a four strong Senior Management Team, made up of the Executive Director, Operations & Development, and the Heads of Casework and Policy.

Funding wise, we secured a three-year major grant from the National Lottery Community Fund, and a five year grant from the Esmée Fairbairn Foundation to support our integrated model. The grant will also part fund the salary of an Operations and Development Officer supporting Directors in fundraising, project development, monitoring and evaluation and human resources administration. We have also secured a new four year grant from the Oak Foundation to carry on with our Grenfell project, and one from the Open Society Foundation specifically for our Covid work.

In the wake of the killing of George Floyd, and the resulting global protests highlighting longstanding concerns about structural racism and state violence, INQUEST's expertise in these areas and unique statistical analysis has been widely sought. Additionally, the Covid-19 public health crisis has once again highlighted the inadequacy of the government response to contentious deaths and raised legitimate questions about preventability and state accountability. Our evidence, built up over decades of casework and influencing on policy issues, has played a crucial role in informing NGOs, activists, parliamentarians, the media and wider stakeholders.

Our Families

Covid-19 triggered feelings of anxiety linked to existing trauma among families. Families also experienced severe disruption and delays to already protracted processes. Families tell us that they cannot properly grieve until they know the truth about how their loved one died, so these delays have a significant impact.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

We know that Covid-19 has exacerbated the pre-existing physical, mental, and financial burdens associated with a bereavement and which are prevalent amongst the families INQUEST supports. Many of the post death rituals, such as funerals and gatherings, have been limited, and newly bereaved families have felt greater isolation in this period as the lockdowns impacted on their access to family and other support systems. Existing institutional family liaison processes have been limited and there has been an information vacuum in regard to the legal processes that follow. This has required sustained support and ongoing specialist advice from our team.

The killing of George Floyd and subsequent global protests have also shone a light on state violence and structural racism and have also renewed both trauma and drive for change from affected families. INQUEST, as a result, decided to refocus its annual priorities on four key projects: state violence/structural racism; Covid-19, mental health/learning disabilities and autism.

CASEWORK

INQUEST's casework service includes initial advice, referrals to lawyers and specialist organisations, and support for families throughout the investigation and inquest process.

Casework across settings and around England and Wales gives INQUEST a unique overview and insight across systems of care and detention.

Caseworkers also work closely to advise and support lawyers, and inform and contribute to policy and campaigns work, ensuring their knowledge and expertise is utilised for both individual cases and broader work for change.

In the reporting period, the casework team have worked on 1,065 cases, of which just under half were new cases. These cases involve police, prison, and mental health services. Overall:

- 30% involved mental health services
- 22% involved prisons
- 20% involved police

The other cases included those in immigration detention, care homes, or Grenfell. As well as cases involving clinical negligence, homicide, or multi-agency failures. This includes cases involving the premature deaths of people with learning disabilities and autism, in various contexts.

The majority of cases involve men (71%) but INQUEST also undertook focused work challenging the gender specific issues and experiences of women across different settings.

Over a quarter of cases (27%) involved deaths of people from Black, Asian and other racialised ethnic groups, who have long been overrepresented in contentious deaths.

One family member who received casework support from INQUEST told us:

"Thank you so much for all of the support and advice you have offered throughout the past year. Many of the things I have been involved in would have been made much harder or not even possible without your support and advice, often at very short notice. You really have no idea how much this meant to me and I am sure other families."

FAMILY PARTICIPATION

A key focus across all of our work is ensuring that family voices inform and shape it, including helping to build the services they want and need.

Beyond casework, family participation embeds long-term connection with bereaved people immediately after a person dies and in the months and years ahead.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

While almost all members of staff engage with family participation work in some form, it has been coordinated and led by the Family Participation Officer with the support of six members of the Family Reference Group.

The INQUEST Family Reference Group is made up of people directly affected by a contentious death, and supports and contributes to our work from a family perspective.

The pillars of family participation at INQUEST are:

- Improving family experience of processes
- Family involvement with INQUEST
- Building connection and solidarity
- Promoting change to the wider system

In the reporting period, over 250 families directly engaged with family participation in various ways.

In this period of the pandemic it was an especially hard time for bereaved people – many of whom faced additional obstacles and challenges. Work to support and engage families was therefore particularly important and urgent. As such, there was a particular focus on building and increasing solidarity and connection among families, during an especially isolating time of lockdown.

In May 2020, a bi-monthly 'Connection Café' was established, which has proved so popular and valuable that it continues today on a monthly basis. This is an online meeting in which bereaved family members have a virtual space to come together.

It is a powerful and caring environment where people share their experiences of the grief, frustrations with the process, and discuss things that help them to cope with the long road towards the inquest and beyond.

One family member who has attended said, *"I found it supremely helpful, comforting and supportive so thank you to everyone who was instrumental in making these happen."*

Another said: *"I don't feel isolated anymore about what's happened. Emotionally or practically. I feel supported, heard and held. Gain from others experience. Good signposting for more support. It's a lifeline for me. Knowing every month just for a couple of hours I am with others who understand. This feeling continues outside of the sessions."*

In July 2020, the Family Reference Group established an online forum style space for families, using Facebook Groups. This is a closed group which allows for connection as and when families want and need. It is used for discussion of relevant issues, sharing general messages of support, as well as direct peer support with families answering others' questions on various parts of the processes that they have all been through or are going through, both formal investigation processes and personal grieving processes.

As well as the pandemic, the period saw an unprecedented uprising following the death of George Floyd at the hands of US police. We worked with the Family Participation Group to ensure the voices of families bereaved in similar circumstances in England and Wales were at the centre of INQUEST's response. This is further detailed below.

POLICY

INQUEST policy work includes our public facing work as well as internal research and work across the sector to challenge systemic issues and help inform practice and policy change, in order to prevent deaths and ensure systems respond as they should. All our policy and campaigns are informed by the experiences of families we work with and unique overview of the legal processes that follow.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

In the reporting period the INQUEST policy team completed 20 formal briefings, written submissions and responses to national and international inquiries. These cut across a range of issues, including our priority areas of work over the period:

- **Responding to the impact of Covid-19:** Responding to specific concerns surrounding detention settings and the coronial system during the pandemic. Supporting family campaigners in calling for truth, justice and accountability during and following the pandemic.
- **Challenging structural racism:** Responding to the disproportionate number of deaths of people from racialised groups, particularly in the context of policing. Challenging thematic issues arising including disproportionate use of force and restraint, and systemic racism in policing and across the criminal justice system.
- **Legal Aid for Inquests:** Automatic non means tested legal aid funding for families' specialist legal representation immediately following a state related death to cover preparation and representation at the inquest and other legal processes.
- **A National Oversight Mechanism:** A new, independent, public body with a duty to collate, analyse and monitor recommendations and their implementation arising from post death investigations, inquiries and inquests.

COVID-19

As with all organisations in the period, from March 2020 our priority quickly and unexpectedly became responding to the arising situation with Covid-19 and the fast escalating risks and challenges facing our staff, the organisation, the families we support, and people in detention settings.

First and foremost, our priority was ensuring staff were kept safe and well, and time was spent most effectively on responding to the arising issues across our work. This inevitably meant a significant shift from our work plans, but led to important work which continues to have a positive impact today. Key activities included the following.

We quickly took action to reach out to families we work with and check in on their wellbeing, as well as to get an overview of key concerns for families going through the inquest process at this time. This led to a focus on building increasing solidarity and connection between families online (see the Family Participation section for more detail).

Our casework team closely monitored the situation and acted on arising issues, liaising with investigation bodies and the Chief Coroner's Office, and speaking with lawyers and bereaved families to provide much needed support and clarity.

INQUEST wrote to the Chief Coroner to raise concern about guidance issued to coroners advising that inquests into the deaths of frontline workers are not the place to discuss, for example, the adequacy of policies and arrangement for the provision of personal protective equipment (PPE).

This letter noted, *"Instead of investigating these deaths fully, fearlessly and thoroughly, identifying the role of the State in failing frontline workers, the effect of your guidance is likely to stymie, limit and frustrate the investigations into the deaths of frontline workers from COVID-19."*

We shared our concerns with media including Channel 4 News, who followed this up with interviews with INQUEST and the son of Dr Peter Tun. There was an apparent lack of PPE on the ward he worked on, before he died from COVID-19, yet a coroner refused to open an inquest into his death.

In January 2021, INQUEST wrote again to the Chief Coroner to raise concerns about the inconsistency in approach across coroner's courts in managing remote hearings during the pandemic. Despite guidance which allows for remote participation via video for those involved in an inquest, and audio access for members of the media and public, practice has varied.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Some families have had issues accessing their relative's inquest at all, while members of the media have effectively been barred from accessing some inquests even via remote audio. However, there are also examples of good practice which have positively increased the overall accessibility of inquests in other areas.

INQUEST collated and distributed additional resources for bereaved people from various relevant organisations, to ensure bereaved people could access the support they needed.

In April and May 2020, INQUEST became increasingly concerned about the lack of information available to bereaved families following a COVID-19 related death. We were uniquely placed to advise about the various investigations into possibly preventable deaths as a result of COVID-19. This includes deaths in custody, detention and other care settings, and the deaths of healthcare and key workers.

As such, we created a new [online resource](#) which provided answers to some of the immediate questions asked by bereaved families whose relatives had died from COVID-19 and included essential information about how to protect their rights.

We raised arising concerns with decision makers and reminded authorities of their human rights obligations to protect lives of those in the care of the state and to ensure ongoing external scrutiny and an effective investigation following any death in custody and detention.

On 23 March 2020, we published a [detailed briefing](#) setting out our immediate concerns around the pandemic and its impact on people held in custodial and mental health settings in light of highly restrictive regimes and increased isolation and being dependent on others for their treatment and care. This was broadly disseminated to ministers, parliamentarians, NGOs and others.

We put pressure on the government to ensure that people in places of detention were protected from the impact of the pandemic. For example in March 2020, INQUEST worked with the charity Women in Prison and brought together a coalition of over 600 charities, grassroots organisations and activists to demand the government drastically reduces the number of people in detention settings to save lives under the banner [#Release2SaveLives](#). Over 220 people joined a *Twitter Storm* – asking the government to take urgent action. This reached over 117k people on the platform.

We responded to arising concerns through parliamentary processes and joint campaigning. In our [submission to the Joint Committee on Human Rights](#) inquiry on *The Government's response to COVID-19: human rights implications* (September 2020), we exposed the retrogressive steps taken across detention settings, justified by the need to contain the spread of COVID-19 and how the government has failed to live up to human rights obligations.

In their final report of the inquiry, the committee put forward recommendations on policing, prisons and mental health detention, drawing from INQUEST's evidence. They also called for a 'swift review' and concluded that it is 'very likely' that a public inquiry will be needed in order to fulfil the State's obligations under Article 2.

INQUEST also briefed the **Council of Europe Committee for Prevention of Torture** in advance of their UK visit on issues relating to Covid-19 in detention.

We worked with Covid-19 Bereaved Families for Justice. INQUEST supported the inception of this family led campaign group, by advising them on their policy and lobbying work. We have been sharing with them our expertise on the investigation of contentious deaths and on statutory public inquiries. This is vital for justice truth and accountability, as well as its stated aim of using its learning to save lives. This campaign very much speaks to INQUEST's values and charity objectives. On an operational level, we advised them on their infrastructure and temporarily held significant grant funding on their behalf.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURAL RACISM

The death of George Floyd at the hands of US police in May 2020 brought unprecedented attention to the issues arising from INQUEST's work and the experiences of bereaved families and a reminder that these issues were present in the UK. State violence and racism were at the centre of the subsequent resurgence and growth of the Black Lives Matter movement around the world. We were called upon and mobilised to respond.

INQUEST and the Family Reference Group issued messages of support and solidarity recognising the pain and trauma of those reliving these events and highlighting that these deaths are not isolated tragedies but part of a systemic problem and that deaths in custody are a global human rights issue.

INQUEST's priority was to ensure that family voices were elevated and numerous families took the opportunity to speak out in the media and at events. This included the families of Seni Lewis, Sean Rigg, Sheku Bayoh, Adrian McDonald, Rashan Charles, Edson da Costa, Cherry Groce, Mark Duggan, Kingsley Burrell and Clinton McCurbin and many others.

INQUEST were inundated with messages of support for our work and those families, with a significant increase in our audience across platforms and the donations we received. This was welcome and we continue to work to ensure that this is put to good use, through commissioning specific and ongoing work which focuses on challenging systemic racism and supporting Black families in their justice work.

INQUEST's longstanding statistical monitoring of deaths of Black people and people from other racialised groups in England and Wales was in extremely high demand, both for press and campaigners on social media, emphasising the importance of this resource and information which is not available elsewhere.

We published a joint letter in solidarity with the family of George Floyd and the Black Lives Matter movement, which was signed by over 350 civil rights and civil liberties lawyers and campaigners have signed in support. It was written and coordinated by INQUEST, and members of the INQUEST Lawyers Group and signed by the Police Action Lawyers Group, United Families and Friends Campaign (UFFC) and our INQUEST Lawyers Group Steering Group.

The letter highlighted that, with the rise of racist and reactionary forces world-wide, now more than ever we must stand together to defend the right to freedom from state racism and state brutality, and the right to state accountability when those rights are violated.

We contributed to international scrutiny on the deaths of Black people in police contact. In January 2021, INQUEST submitted detailed evidence calling for international action on structural racism and the lack of accountability following deaths in police custody or contact in the UK and around the world. The evidence was for the Office of the United Nations High Commissioner for Human Rights for their report on systemic racism, violations of international human rights law against Africans and people of African descent by law enforcement agencies.

This helped to inform a damning report by United Nations High Commissioner on Human Rights, Michelle Bachelet, published in July 2021. It also led to opportunities for two families we work with to contribute directly to the final report, sharing their experiences and meeting with a group of families from around the world whose relatives had died in similar circumstances. The case of Kevin Clarke and words of his family were directly featured in this important report as a result of this work.

We worked with families to contribute to parliamentary scrutiny of the experiences of Black people, racism and human rights. Responding to the Joint Committee on Human Rights inquiry, INQUEST compiled evidence with family members of Black people who had died in police custody, prison or mental health settings.

They told us they felt disillusioned by the cyclical nature of reviews, reports and recommendations and the frustration that their experiences regrettably echoed those of families newly bereaved, despite the years between them.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

In their final report in December 2020, the committee added to pressure on the Government to implement recommendations highlighted by INQUEST and the families as fundamental to addressing anti-Black racism and discrimination in policing and the criminal justice system.

ACCESS TO JUSTICE

Legal aid for inquests

A key aim of our work has always been to ensure families have access to justice, including through properly conducted inquests, investigations and legal processes which have family voices and needs at their heart. Central to this is legal aid for inquests, an issue on which INQUEST has campaigned for many years.

We want to ensure families have equality of arms throughout these processes, through automatic non-means tested publicly funded advice for bereaved people from the day of a death at all inquests involving the state and corporate bodies. This is the demand of our Now or Never! Legal Aid for Inquests campaign, launched in 2019.

In April 2020, following months of representations by INQUEST and INQUEST Lawyers Group Members, new regulations were introduced to allow for the backdating of the legal help waiver where granted. Previously the grant was effective from the date of the decision by the Legal Aid Agency (LAA). The LAA later confirmed it would use its discretion to backdate funding to the date the Legal Help waiver forms are signed.

This has had a significant impact for families and lawyers by ensuring early stage work is funded. It is welcomed progress whilst we continue the legal aid campaign, which had further successes later in 2021.

Public Authority (Accountability) Bill (Hillsborough Law)

Once again, our specific work on the Public Authority (Accountability) Bill (Hillsborough Law) was put on hold due to the trial of the police officers involved during the disaster and but resumed after the end of the trial later in 2021. Regardless of this, we have ensured that the issues this law flags up have been embedded in all our policy and campaign work. There has been significant lobbying work happening behind the scenes.

The justice system

In August 2020, a major and timely review by a groups of experts in the post death investigation, inquest and inquiry processes was published, *When Things Go Wrong: the response of the justice system*. INQUEST Director, Deborah Coles was part of the JUSTICE Working Party. It sat for a year and Deborah chaired a sub group on public engagement and the needs and experiences of bereaved people.

The report put forward 54 recommendations directed at remedying shortcomings of the present system of inquests and public inquiries. Such recommendations include INQUEST's longstanding calls for a national oversight mechanism, and non means tested legal aid for bereaved families.

Finally, our Director and a bereaved parent, Angela Pownall, gave oral evidence in Feb 2021 to what is believed to be the biggest legal aid inquiry ever conducted by a cross party group of MPs, the Westminster Commission on the Sustainability of Legal Aid- https://lapg.co.uk/wp-content/uploads/The-Westminster-Commission-on-Legal-Aid_WEB.pdf. It recommended that Government Expand access to legal aid for bereaved families for inquests.

The Coroner Service inquiry

In July 2020, Parliament's Justice Committee launched an inquiry into The Coroner Service. This followed calls for scrutiny of the inquest system from INQUEST's policy team and other campaigners.

The coronial system is failing in its role to prevent future deaths and struggling to ensure bereaved families have access to justice. INQUEST evidenced these failings as part of our submission to this inquiry.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

As well as providing a written submission, INQUEST brought together evidence from 51 bereaved families who shared their experiences with us. Families' testimonies offer the most powerful example of what changes to the Coroners Service are needed.

INQUEST Director, Deborah Coles and Andy McCulloch, father of Colette McCulloch, who died whilst in the care of mental health services, also gave oral evidence to the Justice Committee. We highlighted that now more than ever, as coroners struggle to respond to the high number of deaths arising from COVID-19 and increased delays in holding inquests, change is urgently needed.

The inquiry's report was published in May 2021, and reflected many of the key concerns raised in our evidence. The subsequent Government response announced a crucial change in the legal aid for inquests systems, a key aim of our campaign: the removal of the means test for Exceptional Case Funding. This was confirmed in December 2021, with the means test removed in January 2022.

This positive move means bereaved people facing Article 2 inquests will no longer face an intrusive and protracted means test application process. This demonstrates the impact of our work for change. However, there are still many families to whom this change does not apply and there is more to be done to reach our campaign goals and ensure families are supported more broadly across the system.

POLICE

In the reporting period, INQUEST has worked on over 200 active cases involving the police, directly supporting bereaved families. Seventy of these were new cases.

A key aim of our policy work, challenging the systemic issues arising from these deaths, has been continuing to push for the implementation of recommendations of the 2017 independent review by Dame Elish Angiolini QC of deaths and serious incidents in police custody in England and Wales.

In 2020, as in 2019, the Government failed to publish the promised progress report. We highlighted concerns in the media and worked with the families who contributed to the review to publicly challenge the slow progress. In July 2021 the Government did eventually publish a progress report, possibly as a result of this pressure, however they failed to answer fundamental questions and provide real transparency on the progress of each recommendation.

The October 2020 official statistics on deaths in police custody showed that the number of deaths in custody remain at the same level as ten years ago. At a time of concern about disproportionate and excessive policing, particularly of racialized communities, we still see a disturbing number of restraint related deaths. Mental health and intoxication also continue to feature too heavily. Our casework on police related deaths reveals the systemic failures to safeguard vulnerable people, the excessive use of force and neglect.

Excessive and dangerous use of police force was a key issue of the Angiolini review, and we continued to challenge this throughout the period.

For example, in April 2020, INQUEST joined the family of Marc Cole in speaking out as a coroner published a damning report to prevent future deaths on the use of Taser by police. The coroner called on the Home Office and the College of Policing to institute "a wholesale review of the effects of multiple Taser activations".

While these weapons are increasingly rolled out to more and more police officers, contentious deaths continue to demonstrate that these weapons are not in fact 'less lethal' as they are marketed to be.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

As well as contributing to scrutiny of policing itself and supporting families through the processes, in January 2021 INQUEST and a member of our Lawyers group gave written and oral evidence to Parliament's Home Affairs Select Committee for their inquiry of Police Conduct and Complaints. The focus was highlighting the continued barriers to accessing justice in the investigation and complaints process for families bereaved by deaths in police custody and contact. (At the time of writing, the report of this inquiry was still awaited.)

PRISONS

In the reporting period, INQUEST has worked on 234 active cases of deaths in prison, directly supporting bereaved families. Eighty-two of these were new cases.

INQUEST's casework and monitoring of investigations and inquests has continued to demonstrate that many deaths in prison are preventable and the result of neglect and systemic failings in care.

Over the year INQUEST has worked alongside the families of those who have died to ensure they can get to the truth about what happened to their relative. We continue to ensure that families voices are well represented in the media and that their deaths are situated within a wider social and political context.

INQUEST casework has long shown that an unacceptable number of so called "natural cause" deaths, as defined by the Ministry of Justice, are in fact the result of poor healthcare in prison. Our evidence shows that people are dying prematurely and unnecessarily. The impact of the pandemic on this issue has been hugely significant.

In November 2020, INQUEST coordinated the participation of 5 London families in the NHS England-commissioned research undertaken by Jackie Craissati at Psychological Approach on deaths of people in prison – how deaths occurred and their impact on families.

The death of Annelise Sanderson in December 2020 was the eighth in a women's prison that year. It reignited the calls for closure of women's prisons. Despite expressing a commitment to diverting more women from custody, the government announced 500 new prison places for women. We continue to challenge plans for prison expansion, including for women and children.

The isolation experienced in prisons is harmful to a child's long-term wellbeing and has worsened due to the pandemic. INQUEST joined Article 39 and a coalition of charities calling for the closure of child prisons in a new report. We were quoted in Children and Young People Now, "*Reform hasn't worked and doesn't work. This money must instead be reinvested in child-centred community services, youth clubs and holistic provision that prioritises support rather than punishment.*"

A report by the Committee for the Prevention of Torture found damning evidence that prisoners were subject to unjustified violence inflicted by staff. Deborah Coles responded, "*That such systemic staff violence appears not to have been picked up by inspection and monitoring bodies raises serious concerns. The Government's indifferent and complacent response to abusive practices within prisons is telling. These disturbing findings require urgent parliamentary scrutiny.*"

INQUEST, like many others, were dismayed at the lack of progress in releasing people from prison as we saw coronavirus continuing to spread and infect prisoners and staff, and with many prisoners and prison staff dying of Covid. We continued to call on the government to #Release2SaveLives (as detailed above).

INQUEST has raised our key concerns with parliamentarians to inform inquiries and debates. At Justice Questions in the House of Commons, David Lammy MP raised concerns about prisoners human rights and the impact of restrictive regimes. Lord Harris of Haringey and Lord Ramsbotham asked pertinent questions in the House of Lords about keeping families informed and the need for regular published figures on Covid-19 related deaths in prison. Such figures were initially ad hoc, but ultimately were published monthly with much greater oversight.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

MENTAL HEALTH AND CARE SETTINGS

In the reporting period, INQUEST worked on 316 active cases involving deaths of people under the care of mental health services, primarily in detention, directly supporting bereaved families. Around 180 of these were new cases.

Mental Health Units (Use of Force) Act - *Seni's Law*

In September 2020, INQUEST signed a letter to Nadine Dorries MP, who was Minister for Mental Health, Suicide Prevention and Patient Safety, calling for Seni's Law to be enacted immediately. We deemed unacceptable that, despite the Mental Health Units (Use of Force) Act being passed in 2018, it had not yet commenced. INQUEST campaigned alongside Seni Lewis' family and MP after his premature death following police restraint whilst a patient in a mental health unit.

The Act provides greater transparency and accountability on the use of force and restraint in mental health settings, requiring mental healthcare providers to keep records of their use of force. This was particularly urgent within the context of increased use of restraint in inpatient settings since COVID-19. After the reporting period, in December 2021, the guidance was eventually published. The law is due to commence in March 2022.

Essex inquiry

INQUEST briefed MPs in advance of a Westminster Hall debate on deaths in mental health care on 30 November 2020. Prompted by the tireless campaigning of family member Melanie Leahy, after the death of her son Matthew, and backed by over 105,000 signatures from across the country, this debate focussed much needed attention on the shameful failures in the systems of care for people with mental ill health. We highlighted our long-standing concern about the inadequacy of oversight of these settings and the absence of an independent investigatory body.

Families, supported by INQUEST, are calling for a statutory public inquiry into Essex mental health services, where we have seen failures repeated time and time again in the 28 cases we have worked on since 2013. Barbara Keeley MP and Catherine West MP quoted from our evidence in support of the call for a public inquiry.

It was of great disappointment that then minister Nadine Dorries MP did not listen to the calls from families, and announced an inquiry of limited scope and with no statutory powers to compel witnesses. Over 2,000 bereaved families have rejected her proposed inquiry as 'toothless'.

It would set a shameful precedent for you to proceed with establishing an inquiry that does not have the trust and confidence of the families who have already been so devastatingly failed by the services that should have kept their loved ones safe. Deborah Coles

In January 2021, a growing collective of families bereaved by deaths in Essex mental health services asked supporters to sign their petition to help secure a statutory public inquiry, rather than the inquiry planned by government. INQUEST stood with the families in the fight for justice.

Tees Esk and Wear Valleys NHS Foundation Trust (TEWV) scrutiny

INQUEST joined a number of bereaved families in calling for increased scrutiny on the high number of deaths of mental health patients under the care of TEWV. Families alongside their legal representatives are calling for a public inquiry, to run alongside the ongoing investigations into some of the deaths of young women in the now closed West Lane Hospital in Middlesbrough. See ITV coverage.

Learning disabilities

In the summer of 2020, the annual Learning Disabilities Mortality Review (LeDeR) was published. It is shocking that less than half of the deaths reported to LeDeR had been subject to a review (45%) and only 6% had received a full multi-agency review. Deaths of people with learning disabilities must receive full scrutiny, learning and accountability.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

In October 2020, the inquest into the death of Joanna Bailey, 36, concluded with the jury finding she died from "natural causes" as a result of Sudden Unexpected Death in Epilepsy (SUDEP). Whilst the coroner refused to permit the jury to consider Joanna's death was contributed to by neglect, the jury found 11 failings in her care. INQUEST told the Justice Gap "Like many people with learning disabilities, Joanna's death was avoidable."

Thomas Rawnsley, a young man with Down Syndrome and autism spectrum disorder died in February 2015. In response to the coroner's uncritical conclusion, INQUEST said "Thomas' death is being dismissed as 'natural causes' is shocking when the family had raised a series of safeguarding concerns and that staff responsible for his care lacked training. Not to mention the many unanswered questions about the poor history of care and failings that were not allowed to be a part of the inquest."

Covid-19 in mental health and learning disability settings

There was a shocking vacuum of information on the impact of the virus in mental health and learning disability settings. INQUEST were concerned to learn that the Care Quality Commission, who monitor deaths and inspect and regulate health services, only started asking whether people had died from Covid-19 on 9 April, two and a half weeks after the UK-wide lockdown.

In the spring of 2020, INQUEST continued to call for greater transparency around the deaths of people in mental health, learning disability and autism care settings amidst COVID-19, and for comprehensive data to understand the indirect impact on therapeutic services, the use of restraint, medication, seclusion and self-inflicted deaths.

Following combined pressure being brought to bear by INQUEST, campaigners, the Joint Committee on Human Rights and the media, the CQC and NHS began to publish regular information about the number of deaths of people in mental health learning disability and/or autism settings.

INQUEST are supporting calls for an independent inquiry into benefit related deaths to ensure the actions and inactions of the state face robust scrutiny, and for future deaths to be prevented.

In May 2020, the Chief Coroner's statistics show that the number of suicide conclusions at inquests had risen by 11 per cent compared with 2018. Deborah Coles told the Times "Many of these deaths illustrate the impact of austerity and inequality and a historic underfunding of health and community services."

GRENFELL

The delayed public inquiry resumed at the beginning of May but the prohibition of hundreds of survivors, families and residents from the venue as a result of strict social distancing rules left them questioning once again whether they are truly 'at the heart of the inquiry.'

In a submission by Leslie Thomas QC, a barrister representing bereaved families and survivors, he reminded the inquiry about the significance of race, poverty and disability and the responsibility of the inquiry to act. INQUEST published a statement on the third anniversary of the Grenfell Tower Fire.

In August 2020, INQUEST wrote to the Grenfell Inquiry Chair to ensure Phase One recommendations are acted upon given the worrying history of recommendations disappearing into the ether.

In December 2020 Grenfell Community Support Group and other campaigners gathered outside 10 Downing Street calling for justice for Grenfell. We were able to meet with and reconnected with Bereaved people, Residents and Survivors (BSR's), many of whom already had a relationship with INQUEST and the previous project coordinator. The gathering came as a response to the evidence heard from corporate bodies about their conduct during the refurbishment at Grenfell. There has been a lot of anger and upset in the community due to the evidence and refusal of some witnesses to attend. This was an invaluable opportunity to meet with and hear directly from people and understand the limited engagement over the previous months.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Due to the meeting in December and understanding that people were feeling able to reconnect with INQUEST from January 2021, we arranged a number of significant meetings with groups and individuals. We met with Grenfell United's Steering group, Justice 4 Grenfell and have had some contact with Grenfell Next of Kin, a recently established group of bereaved people from the Tower. There were a range of invaluable points made about their concerns with the inquiry, the criminal investigations and looking toward the future impact given the evidence coming out of the inquiry.

A significant issue has been the action following the recommendations from Phase One and anticipating the Phase 2 recommendations. People have expressed feelings of exhaustion, demotivation, and scepticism of what the Inquiry will change and how the relevant individuals and bodies will be held accountable. There is a lot of mistrust but also hopes that the evidence arising from Grenfell will have a positive impact.

INQUEST continued to campaign around the need for a National Oversight Mechanism to ensure recommendations arising from inquests and inquiries are acted upon. This is central to ensuring the Grenfell inquiry creates the change required.

SCOTLAND

INQUEST has been continuing a project looking at the systems for investigation and oversight of deaths in custody and detention in Scotland.

Sheku Bayoh was 31 years old when he died after being restrained by up to five police officers in May 2015, in Kirkcaldy, Scotland. Deborah Coles brought the expertise of INQUEST to help inform the broad terms of reference for the public inquiry into his death, including the role that race played in the lead up to and events following his death. The inquiry was only set up due to perseverance of the family, their lawyers and INQUEST.

In January 2021 the BBC aired a Panorama special titled *I Can't Breathe: Black and Dead in Custody*. The programme focused on the deaths of Black people in police custody across the UK. It looked in detail at the deaths of Kevin Clarke and Sheku Bayoh, as well as new evidence in the cases, and the challenges both families have faced in seeking justice.

INQUEST supported both families and worked with the BBC on the powerful documentary, including being interviewed. The documentary contains harrowing scenes with footage from CCTV and police body cameras, and questions about the impact of racism and stereotyping of Black men on their treatment by police. Learn more and watch the programme here.

Deborah has also attended numerous valuable meetings with stakeholders in Scotland, including with the Scottish Human Rights Commission, Scottish members of the National Preventive Mechanism, Scottish Government and Mental Welfare Commission Scotland.

There is clear support for our work and input across the sector, and numerous opportunities to impact including various relevant and timely reviews. We have also had feedback that the setting up of a Scottish equivalent of INQUEST would be welcome by many.

FINANCIAL REVIEW

During the year INQUEST received income of £1,068,650 and incurred expenditure of £838,246 showing an overall surplus of £230,404. At 31 March 2021 general unrestricted reserves totalled £327,415 and restricted reserves were £nil.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Principal Funding Sources

Aside from the income generated from the Inquest Lawyers Group, sales of publications, donations from supporters and a modest amount of bank interest, the principal funding sources for the charity consists of grants; we are very grateful to all of our funders in this reporting year: The Big Lottery Fund, Henry Smith Charity, Bromley Trust, Esmée Fairbairn Foundation, Joseph Rowntree Charitable Trust, City Bridge Trust, Barrow Cadbury Trust, Trust for London, Persula Foundation, A B Charitable Trust, Oak Foundation, Wates Foundation, Garden Court Chambers, Allen & Overy Foundation, Evan Cornish Foundation, John Ellerman Foundation, Open Society Foundation.

Our plan for growth and sustainability relies on a diversified range of income streams which ensures that we are never reliant on one source of income. In addition to increasing our grant funding, we will build on our growing reputation to raise funds through regular donations and high-level donors. Fundraising events are a way of both raising our public profile and drawing in new income, as well as running online campaigns.

Reserves Policy

The Board has reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The Board believes that the charity should hold financial reserves because:

- (i) it has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- (ii) it requires protection against and the ability to continue operating despite catastrophic or lesser but damaging events.

The Board works to achieve a sufficient level of reserves to enable normal operating activities to continue over a period of three months, and to take into account potential risks and contingencies that may arise from time to time. The Trustees maintain a continuous review of the organisation's financial position in order to ensure that the service can be maintained, and organisational strategic priorities achieved in spite of these challenges.

PLANS FOR FUTURE PERIODS

In the context of our many priorities and funding commitments, and the significant new issues arising from COVID-19 and the massive visibility of our work since the death of George Floyd and the Black Lives Matter global movement we decided to use a new approach. We established four project teams to focus specific work on priority areas where we have a significant role and/or there are major funding commitments. This is both in response to the current context and informed by our Strategic Plan. These will focus actions and ensure an integrated approach across the organisation.

Project 1: Deaths of Black people in police custody and detention: Challenging racism and discrimination across our work

We also recognise the impact of racism and discrimination in all areas of our work outside of custody and detention. This includes, for instance, Grenfell and Covid-19.

This coheres with, draws upon and extends several of the Key Projects 2018-2021 set out in INQUEST's Strategic Plan 2018-2021, namely:

- Deaths in police custody
- Women in Prison
- Deaths in Prison
- Children and Young People
- Mental Health and Learning Disabilities
- Grenfell
- International Work

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

It contributes towards achieving the following of the four key aims set out in INQUEST's Strategic Plan 2018-2021:

- Access to justice for families
- Visibility with respect to all systems of care and detention
- An end to all institutionalised forms of racism and discrimination
- Accountability for institutional failings and failure to act.

Project 2: Access to Justice

This includes our work on Covid-19. It coheres with, draws upon and extends several of the Key Projects 2018-2021 set out in INQUEST's Strategic Plan 2018-2021, namely:

- Grenfell
- Post Hillsborough work
- International Work

It contributes towards achieving the following of the four key aims set out in INQUEST's Strategic Plan 2018-2021:

- Access to justice for families
- Visibility with respect to all systems of care and detention
- An end to all institutionalised forms of racism and discrimination
- Accountability for institutional failings and failure to act.

Project 3: Mental Health, Learning Disability & Autism

This coheres with, draws upon and extends several of the Key Projects 2018-2021 set out in INQUEST's Strategic Plan 2018-2021, namely:

- Deaths in police custody
- Women in Prison
- Deaths in Prison
- Children and Young People
- Mental Health, Learning Disabilities, and Autism

It contributes towards achieving the following of the four key aims set out in INQUEST's Strategic Plan 2018-2021:

- Access to justice for families
- Visibility with respect to all systems of care and detention
- An end to all institutionalised forms of racism and discrimination
- Accountability for institutional failings and failure to act.

Project 4: Family Participation

Underpinning all our work is our commitment to supporting families to seek the truth and feel empowered to hold others to account and become self-advocates for systemic change. As such, we will develop and strengthen our work with families, building capacity and support through the inquest related processes. We will oversee the development of strong family networks across the country. Building on from our focus on family feedback and the work of the Family Reference Group, we will enhance, strengthen and develop their input and involvement into INQUEST's work and strategic development, and ensure they remain at the heart of our work. We will also strengthen and develop support and guidance for the families we work with.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number: 1046650

Company registration number: 03054853

Registered and principal office: Unit T3
89-93 Fonthill Road
London N4 3JH

Directors and Trustees

The Board of trustees constitutes directors of the company for the purpose of company law and trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

Daniel Machover (Chair)
Geraldine Isherwood
Kevin Blowe
Ruth Bunday
Jennifer Nadel
Joe Sim
Stephen Tombs
Rajiv Menon
Sigrun Asa Danielsson
Pete Weatherby
Diane Newton
Patrick Williams (appointed 10 November 2021)

No trustee received any remuneration for services during the year (2020 – nil), nor did they have any beneficial interest in any contract with the charity.

Company Secretary: Arnaud Vervoitte

Chief Executive Officer: Deborah Coles

Statutory Auditors: Barcant Beardon Limited
Chartered Accountants
8 Blackstock Mews
Islington
London N4 2BT

Banker: Unity Trust Bank plc
Nine Brindley Place
Birmingham B1 2HB

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Statement of the Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the financial year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

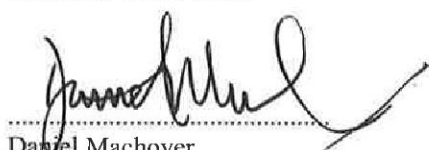
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



Daniel Machover
Member of the Board of Trustees

Date: 22/3/22

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

INQUEST CHARITABLE TRUST

Opinion

We have audited the financial statements of Inquest Charitable Trust for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2021 and of its 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 properly prepared in accordance with the requirement of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 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 trustees' annual report, other than the financial statements and our auditor's 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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

INQUEST CHARITABLE TRUST

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

- the engagement partner ensured that the audit team had the appropriate competence, capability and skill to identify and recognise any non-compliance with applicable laws and regulations;
- we identified such laws and regulations applicable from our discussions with trustees and other management and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011 and the Charity SORP (FRS 102);
- we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty, including the General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation;
- we assessed the extent of compliance with laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

INQUEST CHARITABLE TRUST

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documents
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Other matter

The comparative financial statements are unaudited.

Use of our report

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



Mukesh Khatri
Senior Statutory Auditor

25th March 2022

For and on behalf of
BARCANT BEARDON LIMITED
Chartered Accountants and Statutory Auditors

8 Blackstock Mews
Islington
London N4 2BT

INQUEST CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<i>Income and endowments from:</i>					
Donations and legacies	2	536,302	515,557	1,051,859	767,538
Charitable activities	3	-	11,059	11,059	15,781
Other trading activities	4	-	5,614	5,614	12,258
Investments	5	-	118	118	689
Total income and endowments		<u>536,302</u>	<u>532,348</u>	<u>1,068,650</u>	<u>796,266</u>
<i>Expenditure on:</i>					
Costs of raising funds:					
Fundraising costs	6	-	54,873	54,873	31,578
Charitable activities	7	<u>536,302</u>	<u>247,071</u>	<u>783,373</u>	<u>812,828</u>
Total expenditure		<u>536,302</u>	<u>301,944</u>	<u>838,246</u>	<u>844,406</u>
Net income/(expenditure)		-	230,404	230,404	(48,140)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net income/(expenditure) and net movement in funds for the year</i>		-	230,404	230,404	(48,140)
<i>Reconciliation of funds</i>					
Total funds brought forward		<u>-</u>	<u>97,011</u>	<u>97,011</u>	<u>145,151</u>
Total funds carried forward		<u><u>-</u></u>	<u><u>327,415</u></u>	<u><u>327,415</u></u>	<u><u>97,011</u></u>

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

All income and expenditure derive from continuing activities.

INQUEST CHARITABLE TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
<i>Fixed assets</i>			
Tangible assets	14	5,495	8,067
<i>Current assets</i>			
Debtors	15	27,390	48,592
Cash at bank and in hand		575,946	116,222
		603,336	164,814
Creditors: amounts falling due within one year	16	(281,416)	(75,870)
<i>Net current assets/(liabilities)</i>		321,920	88,944
<i>Net assets</i>		327,415	97,011
<i>Charity funds</i>			
Restricted funds	18	-	-
Unrestricted funds			
- General funds	18	327,415	97,011
Total charity funds		327,415	97,011

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees

G. Isherwood
 Geraldine Isherwood
 Member of the Board of Trustees

Date: 21.3.22

The notes on pages 26 to 36 form part of these financial statements.
 Company registration number: 03054853

INQUEST CHARITABLE TRUST

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
<i>Cash flow from operating activities</i>			
Net cash provided by operating activities	21.0	<u>461,610</u>	<u>(107,274)</u>
<i>Cash flow from investing activities</i>			
Interest income		118	689
Purchase of tangible fixed assets		<u>(2,004)</u>	<u>(3,758)</u>
Net cash used in investing activities		<u>(1,886)</u>	<u>(3,069)</u>
<i>Net increase in cash and cash equivalents in the year</i>		459,724	(110,343)
<i>Cash and cash equivalents at the beginning of the year</i>		<u>116,222</u>	<u>226,565</u>
<i>Cash and cash equivalents at the end of the year</i>		<u><u>575,946</u></u>	<u><u>116,222</u></u>
<i>Analysis of cash and cash equivalents</i>			
Cash in bank and in hand		<u>575,946</u>	<u>116,222</u>
<i>Cash and cash equivalents at the end of the year</i>	21.1	<u><u>575,946</u></u>	<u><u>116,222</u></u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1.0 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 General information and basis of preparation

Inquest Charitable Trust is a company limited by guarantee incorporated in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is Unit T3, 89-93 Fonthill Road, London N4 3JH.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historic cost convention. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest income is recognised when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.4 Expenditure recognition

Expenditure is recognised on an accrual basis 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 classified under the following headings:

- Costs of raising funds comprise the costs incurred on activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Support costs allocation

Support costs are those functions that assist the work of the charity but do not directly represent charitable activities and include premises overheads, office, finance and governance costs. They are incurred directly in support of expenditure on the objects of the charity. 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.

1.6 Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.7 Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

Office equipment	4 years (previously 25% p.a. reducing balance)
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1.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

1.10 Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

1.11 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged in the Statement of Financial Activities in the year they are payable.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the year in which the employee's services are received.

2.0 Income from Donations and Legacies	2021	2020
	£	£
Gifts	228,818	54,284
Gift Aid tax reclaims	13,452	1,828
AB Charitable Trust (Unrestricted)	15,000	-
Allen & Overy Foundation (Unrestricted)	5,000	-
Bromley Trust (Unrestricted)	20,000	-
Joseph Rowntree Charitable Trust (Unrestricted)	70,057	41,250
Esmée Fairbairn Foundation (Unrestricted)	100,000	75,000
Oak Foundation (Restricted/Unrestricted)	110,703	116,797
John Ellerman Foundation (Unrestricted)	40,000	40,000
Grants from other sources (Restricted)	425,599	407,261
Memberships	23,230	31,118
	1,051,859	767,538

2.1 Income from donations and legacies was £1,051,859 (2020 - £767,528) of which £536,302 (2020 - £488,558) was attributable to restricted and £515,557 (2020 - £278,980) was attributable to unrestricted funds.

3.0 Income from Charitable Activities	2021	2020
	£	£
Income from consulting and training services	7,030	8,911
Income from publications	4,029	6,870
	11,059	15,781

3.1 Income from charitable activities was £11,059 (2020 - £15,781) of which £nil (2020 - £nil) was attributable to restricted and £11,059 (2020 - £15,781) was attributable to unrestricted funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

4.0 Income from Other Trading Activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	5,614	9,258
Sponsorships	-	3,000
	<u>5,614</u>	<u>12,258</u>

5.0 Income from Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest – bank	118	689
	<u>118</u>	<u>689</u>

6.0 Expenditure on Raising Funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Staff costs	51,855	31,279
Other fundraising costs	3,018	299
	<u>54,873</u>	<u>31,578</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

7.0 Analysis of Expenditure on Charitable Activities

Charitable Activities 2021	Activities undertaken directly £	Support costs £	Total £
Project work	130,051	19,371	149,422
Casework and other family support	550,392	82,184	632,576
Publications	1,375	-	1,375
	<u>681,818</u>	<u>101,555</u>	<u>783,373</u>

7.1 Charitable Activities 2020

	Activities undertaken directly £	Support costs £	Total £
Project work	130,610	21,624	152,234
Casework and other family support	557,958	93,836	651,794
Publications	8,800	-	8,800
	<u>697,368</u>	<u>115,460</u>	<u>812,828</u>

7.2 Of the £783,373 expenditure in 2021 (2020 - £812,828), £536,302 (2020 - £508,558) was attributable to restricted funds and £247,071 (2020 - £304,270) was attributable to unrestricted funds.

8.0 Analysis of Support and Governance Costs

	Support £	Governance costs £	Total 2021 £	Total 2020 £
Premises	55,417	-	55,417	66,026
Office running	11,886	-	11,886	16,273
Information technology	17,096	-	17,096	18,938
Finance	-	-	-	713
Legal and professional	301	-	301	312
Bookkeeping	2,479	-	2,479	2,395
Depreciation	4,576	-	4,576	5,469
Audit/Independent examination	-	9,800	9,800	4,600
Trustees' expenses	-	-	-	734
	<u>91,755</u>	<u>9,800</u>	<u>101,555</u>	<u>115,460</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

9.0 Net Income/(Expenditure) for the Year	2021	2020
	£	£
This is stated after charging:		
Auditor's remuneration	9,800	-
Independent examiner's remuneration	-	4,600
Depreciation	4,576	5,469
Operating lease payments: Land and buildings	48,400	52,800
	<u> </u>	<u> </u>

10.0 Trustees' Remuneration and Expenses

The trustees were not paid any remuneration or received any other benefits during the year (2020 – none). Travel costs amounting to £nil (2020 - £518) were reimbursed to no member (2020 – three members) of the Board of Trustees.

The Board of Trustees incurred meeting expenses in the sum of £nil (2020 - £24). No trustee (2020 – One trustee) attended a Charity Trustee training course at a cost of £nil (2020 - £192).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into the charity during the year (2020 – Nil).

11.0 Analysis of Staff Costs	2021	2020
	£	£
Wages and salaries	576,474	574,556
Social security costs	53,809	54,399
Pensions	41,885	44,556
	<u> </u>	<u> </u>
	<u>672,168</u>	<u>673,511</u>

11.1 The number of employees who received total employee benefits (excluding employers' pension contributions) of more than £60,000 is as follows:

	2021	2020
	No.	No.
£70,001 - £80,000	1	1
	<u> </u>	<u> </u>
	<u>1</u>	<u>1</u>

During the year pension contributions on behalf of these staff amounted to £6,157 (2020 - £6,085).

11.2 The total amount of employees' benefits received by key management personnel is £263,558 (2020 - £228,628). The company considers its key management personnel comprise its Executive Director, Operations & Development Director, Head of Policy and Head of Casework (2020: Executive Director, Operations & Development Director and Head of Policy).

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

12.0 Staff Numbers

The average monthly head count was 15.6 staff (2020: 18.2 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2021 Number	2020 Number
Direct charitable work	14.9	14.9

13.0 Taxation

As a charity, Inquest Charitable Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

14.0 Fixed Assets

	Office Equipment £
<i>Cost</i>	
At 1 April 2020	21,887
Additions	2,004
Disposals	-
At 31 March 2021	23,891
<i>Depreciation:</i>	
At 1 April 2020	13,820
Charge for the year	4,576
Eliminated on disposals	-
At 31 March 2021	18,396
<i>Net Book Value:</i>	
At 31 March 2021	5,495
At 1 April 2020	8,067

15.0 Debtors

	2021 £	2020 £
Trade debtors	4,035	12,175
Other debtors	1,340	40
Grants receivables and accrued income	15,000	29,848
Prepayments	7,015	6,529
	27,390	48,592

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

16.0 Creditors: Amounts falling due within one year	2021 £	2020 £
Trade creditors	4,428	1,833
Taxation and social security	16,034	15,164
Accruals	45,476	38,608
Other creditors	83,290	10,095
Deferred income (see note 17)	132,188	10,170
	<u>281,416</u>	<u>75,870</u>

16.1 Included in creditors is a pension liability of £4,791 (2020 - £9,876).

17.0 Deferred Income

Deferred income comprises of grants received in advance or monies received in advance for work taking place after the year end date.

	Total £
Balance as at 1 April 2020	10,170
Amount deferred in year	122,018
Balance as at 31 March 2021	<u>132,188</u>

18.0 Analysis of Charitable Funds

Unrestricted Funds – Current Year	Balance 1 Apr 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2021 £
General funds	<u>97,011</u>	<u>532,348</u>	<u>(301,944)</u>	<u>-</u>	<u>327,415</u>

Unrestricted Funds – Previous Year

	Balance 1 Apr 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2020 £
General funds	<u>125,151</u>	<u>307,708</u>	<u>(335,848)</u>	<u>-</u>	<u>97,011</u>

Name of unrestricted fund**Description, nature and purposes of the fund**

General funds

The free reserves after allowing for any designated funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

18.1 Restricted Funds – Current year

	Balance 1 Apr 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2021 £
Barrow Cadbury Trust	-	22,116	(22,116)	-	-
National Lottery Community Fund	-	71,717	(71,717)	-	-
City Bridge Trust (City of London)	-	94,688	(94,688)	-	-
Evan Cornish Foundation	-	10,000	(10,000)	-	-
Henry Smith Charity	-	57,750	(57,750)	-	-
Oak Foundation	-	110,703	(110,703)	-	-
Open Society Foundation	-	49,328	(49,328)	-	-
Three Guineas Trust	-	60,000	(60,000)	-	-
Trust for London	-	50,000	(50,000)	-	-
Wates Foundation	-	10,000	(10,000)	-	-
	-	536,302	(536,302)	-	-

Restricted Funds – Previous Year

	Balance 1 Apr 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2020 £
Access to Justice Foundation	20,000	-	(20,000)	-	-
A B Charitable Trust	-	15,000	(15,000)	-	-
Barrow Cadbury Trust	-	19,800	(19,800)	-	-
Big Lottery Fund	-	176,728	(176,728)	-	-
City Bridge Trust (City of London)	-	54,400	(54,400)	-	-
Garden Court Chambers	-	4,000	(4,000)	-	-
Henry Smith Charity	-	55,500	(55,500)	-	-
Oak Foundation	-	97,297	(97,297)	-	-
Trust for London	-	22,500	(22,500)	-	-
Tudor Trust	-	33,333	(33,333)	-	-
Wates Foundation	-	10,000	(10,000)	-	-
	20,000	488,558	(508,558)	-	-

Name of restricted fund

The Access to Justice Foundation
A B Charitable Trust
Barrow Cadbury Trust
National Lottery Community Fund
(Big Lottery Fund)
City Bridge Trust (City of London)
Evan Cornish Foundation
Garden Court Chambers
Henry Smith Charity
Oak Foundation
Open Society Foundation
Three Guineas Trust

Trust for London
Tudor Trust
Wates Foundation

Description, nature and purposes of the fund

Casework data management
Core policy work
Policy & influencing, family participation
England & Wales casework, family participation

London casework
Casework and policy work
Towards family activities
England & Wales Casework
Grenfell project, access to justice policy work
Covid specific work
Casework, research and policy (mental health, learning disabilities and autism)
Casework, policy and campaign work in London
Policy
Scotland Project

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

19.0 Analysis of Net Assets Between Funds – Current Year

	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	5,495	5,495
Cash at bank and in hand	122,018	453,928	575,946
Other net current assets/(liabilities)	(122,018)	(132,008)	(254,026)
	<u>-</u>	<u>327,415</u>	<u>327,415</u>

Analysis of Net Assets Between Funds – Previous Year

	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	8,067	8,067
Cash at bank and in hand	-	116,222	116,222
Other net current assets/(liabilities)	-	(27,278)	(27,278)
	<u>-</u>	<u>97,011</u>	<u>97,011</u>

20.0 Operating Leases - Lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than one year	53,143	53,388
Later than one and not later than five years	167,200	211,543
More than five years	-	8,800
	<u>220,343</u>	<u>273,731</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

21.0 Reconciliation of Net Income to Net Cash Flow From Operating Activities

	2021 £	2020 £
Net income for the year	230,404	(48,140)
Adjustments for:		
Interest income	(118)	(689)
Depreciation	4,576	5,469
(Increase)/decrease in debtors	21,202	(22,634)
Increase/(decrease) in creditors	205,546	(41,280)
	<u>461,610</u>	<u>(107,274)</u>

21.1 Analysis of Changes in Net Debt

	At 1 April 2020 £	Cash-flows £	At 31 March 2021 £
Cash at bank and in hand	<u>116,222</u>	<u>459,424</u>	<u>575,646</u>

22.0 Related Party Transactions

The partner of Chief Executive Officer has provided consultancy services to the charity at arm's length and the value of the services provided was £5,500 (2020 - £4,050).

Aside from trustee remuneration and expenses disclosed in note 10, donations and other income totalling £230 (2020 - £330) were receivable from trustees during the year.