

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 2022

INQUEST CHARITABLE TRUST
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INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022. 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 2022

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 2022, INQUEST had twelve 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 2022

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 2022, the total staff number was 21:

Deborah Coles, Executive Director
Arnaud Vervoitte, Operations & Development Director
Anita Sharma, Head of Casework
Selen Cavcav, Senior Caseworker
Jodie Anderson, Senior Caseworker
Caroline Finney, Caseworker (appointed 19 July 2021)
Rebecca Higgins, Caseworker (appointed 25 October 2021)
Yohanah Rodney, Caseworker
Aniesha Obuobie, Grenfell Project Coordinator and Senior Caseworker (appointed 25 October 2021)
Lucy McKay, Policy and Communications Officer
Robert Styles, Office Administrator/Casework Assistant
Tanya Karastoyanova, Finance Officer
Jennifer Edmunds, Administration Officer
Maureen Mansfield, Family Participation Officer
Daisy Daniell, Casework Assistant (appointed 24 January 2022)
Luana D'Arco Yakubu, Casework Assistant (appointed 12 January 2022)
Jessica Pandian, Policy and Research Officer
Raekha Prasad, Research and Policy Officer
Rosanna Ellul, Senior Policy & Parliamentary Officer (appointed 10 May 2021)
Jemmar Samuels, Media & Communications Intern (appointed 4 October 2021)
Mura Peliti - Operations & Development Officer (appointed 4 January 2022)

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 2022

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

INQUEST is proud to have continued to deliver high quality support to bereaved families in England and Wales. The pandemic presented an exceptionally complex set of circumstances for INQUEST and for the families we support: many inquests were adjourned or delayed, creating a huge backlog; further, other restrictions that were imposed, such as those limiting or delaying funerals and gatherings, carried with them a huge emotional impact.

The online spaces and regular online events created in the beginning of the pandemic continue to be an important resource for families and have been implemented as a long-term offer for the families we work with.

We rolled out a hybrid model of working in March 2022, requiring staff to attend the office for half of their working time and started to bring back in-person events for families. The pandemic reinforced our resolve to tackle the impact that traumatic bereavement has on our staff and to build better management strategies to best support them. We improved our provision of support for staff by doubling budgets for clinical supervision and training. We are proud of our staff and of the huge amount of work they successfully undertook over the last few years under particularly strained circumstances.

OUR FAMILIES

Many inquests were initially adjourned during the period from March 2020 onwards, which created a considerable backlog in 2021 and early 2022. As a result, families experienced severe disruption and delays to what is an already protracted process. With many reporting that they feel unable to grieve until the end of the inquest, the implications of these delays need to be understood as also having a profound emotional impact. Covid-19 exacerbated the pre-existing physical, mental and financial burdens on vulnerable members of society, and was particularly felt when associated with a bereavement. Many 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 and restrictions impacted on their access to family and other support systems.

These challenges have emphasised the importance of our work to connect bereaved families, in person and online, and facilitate spaces and relationships for mutual support and solidarity. In the summer of 2021, after a successful eight-week pilot, we introduced a new series of online events for families which were focused not just on connection but on building skills for resilience and wellbeing to respond to the need for a different kind of support during the lengthy delays. We have also run training for families on self-organising on social networks and in the media, which have proved popular and been well utilised.

Over the period, we worked directly with bereaved families on over 90 press releases, with hundreds of pieces of news coverage as a result. These supported family campaigns, telling families' stories, and contributed to INQUEST's strategic aims.

CASEWORK

A caseworker's role is to support family members from the very first stages following a death and through the protracted process of the investigation and inquest. From providing families with information and legal representation to sourcing counselling and other services specific to their needs, or planning and co-hosting family events such as family forums and the online forums, the caseworker is always an invaluable source of support and information.

During the year April 2021 to March 2022, our casework team has worked on **1,541** cases, of which **409** (27%) were new cases. These cases involve police, prison, and mental health services. Overall:

- **438** (28%) involved mental health services
- **339** (22%) involved prisons
- **198** (13%) involved police

Over a quarter of cases (28%) involved deaths of people from Black, Asian and other racialised ethnic groups, who have long been overrepresented in contentious state-related deaths.

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

We simply couldn't have got through any of it without our caseworkers, it was already very isolating and lack of support from the coroner's court, so my mum wouldn't have had a proper inquest at all without your help.

A challenge for our casework team has been the very low capacity of the INQUEST Lawyers Group (ILG), the network of barristers and solicitors representing families at inquests which INQUEST coordinates. We have met with some key members of the ILG who have stated they are under a significant pressure due to the backlog caused by the pandemic.

Case Study: A

The family of A contacted us hours after his death following police contact. They were distraught, angry and completely in the dark about the processes to follow. We advised them of their rights to legal representation and to seek an independent post-mortem. We secured a specialist family lawyer from the INQUEST Lawyers Group.

A's family were supported whilst viewing distressing video footage of the period leading to his death which formed part of the investigation. We facilitated support from other families we work with, and their INQUEST buddy significantly reduced the sense of isolation of both families. The impact of COVID on our continued support and assistance was minimised by moving to online platforms including Zoom and emails alongside telephone calls. The family were regularly informed of any changes to the service that could impact on them and the additional services available to them through the INQUEST Connection Café and Facebook.

Following government rules and risk assessments, we attended parts of the inquest hearing with the family and others via an audio link. In addition, we organised and supported the family through multiple media interviews. Following a highly critical conclusion to the inquest, the caseworker has maintained contact with and continues to provide advice and assistance to the family as they experience the after-effects of grief post-inquest that many families report.

Post-casework Feedback:

100% of families assesses the casework service provided by INQUEST as 'very good'.

67% of families said they felt more able to tackle challenges ahead as a result of their casework support. 33% did not answer. Similarly, 100% of respondents told us that the casework service gave them the support they needed.

On the question of feeling more connected to families as a result of our services, 40% strongly agreed, 50% agreed and 10% gave a neutral response.

- *I attended the connection cafe on 3rd March and found this to be a really enlightening experience. It's a weight off my mind being part of a network of people who understand the complexities, both*

practically and emotionally of going through the inquest process. There are certain things I feel are difficult to discuss with friends and family but could share with others through INQUEST knowing they would be supportive and empathetic on a meaningful level.

- *I don't know what I would have done without this support. I was overwhelmed, worried, stressed and grieving. INQUEST was a valuable lifeline to me. My caseworker was very compassionate, understanding, extremely knowledgeable and easy to talk to at such a difficult time. This took a massive weight off me as I really struggled to cope and cope to terms with everything. She explained the process which can be a bit of a minefield but did this eloquently and patiently. I feel very lucky to have been supported in this way and feel this service is extremely valuable for families.*

FAMILY PARTICIPATION & THE FAMILY REFERENCE GROUP

INQUEST has built its understanding of issues affecting bereaved families and advice practice through the involvement of families themselves. This partly happens through our Family Reference Group (FRG), made up of families who received, or continue to receive, support from INQUEST. The FRG advises us and feeds into our service planning and strategy. Families tell us they want to channel their energies into changing policy and practice, so no other family has to go through what they are going through. Our policy work relies heavily on this insight.

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

This year we have been continuing our previous work engaging families and enhancing opportunities to build connection and solidarity. We maintained some of the online spaces, such as Connection Café, due to the popularity they had with families, especially with those who previously struggled to engage with INQUEST as they were not based in London. This also allowed families to build connection and solidarity with each other across geographical areas, something which was previously limited to in-person Family Listening Days or Family Forums.

We have been continuously gathering the thoughts and feedback of families over the year, and innovating and adapting as we go along. We have been opening new spaces, such as the Evening Connection Café, Consultation Café, Listening at Lunch: Untangling Loss and the workshop series *Mind, Body Skills* and *Talk Justice* as a direct and timely response to what families have asked for. In doing so, we have aimed to create a more responsive development cycle where families feel they are being listened to, and are part of creating and generating the work we do.

Mind, Body Skills Workshops

Facilitators of the Connection Café requested more understanding of trauma, and while they attended a half-day session that was provided to our INQUEST Lawyers Group, they felt that this was not sufficient. As a result, we commissioned the *Mind, Body Skills* courses with an external facilitator to deliver the workshops. Seven participants took part in a pilot eight-week programme that took place every Friday from 12:30-2:30 and ran until 6 August 2021. Participants were directly recruited to this pilot programme and focus was given to those families supporting to coordinate the Connection Café space and families who are involved in post-inquest change-making work.

Following the success of this pilot, for the second series we ran another cohort from October to December and recruiting ten families who were awaiting inquests.

Family Feedback:

- *Absolutely amazing. I have worked as a professional facilitator myself and I thought V was just incredible. I've never felt so safe in a workshop which is a stunning achievement given the subject matter. V struck the perfect balance between leading and allowing conversation to*

flow, taught us a lot but allowed much of this to be self-directed. She never missed half time welfare breaks and worked diligently to encourage a culture of mutual respect that really lasted throughout the course with people rarely missing sessions and never coming into conflict. 10/10!

- *I am already in weekly therapy but even so I gained a much deeper understanding of the guilt and shame I carry around my traumatic bereavement and how to navigate this. Importantly also I learned that I am not alone in this experience and nothing less than the length, breadth and depth of V's course could have brought me to that place of understanding in community. It was a game changer. I am forever grateful.*
- *The process was so life affirming, because it gave me back control over my own emotions and grieving. It helped me to feel confident again in myself and managing my mental and physical state, that it's okay to feel sad, but it's also okay to do something about it on a day to day level. The little things in life can be very comforting. It was good to laugh and cry together as a group, instead of focusing on our campaigns etc. For once, we put ourselves first, we learned to understand what was going on between our minds and our bodies, and that was very healing.*

Over the last year, the use of the closed Facebook group as an online space for families to connect with each other has increased. More families are engaging with the group, and 152 now have accessed the group for support. We have also started using the events sections to advertise the increasing number of family events, as well as the guide section to create resources from families to access, e.g. 'How to prepare for an inquest'.

We have continued to run our Connection Café twice a month as morning and evening sessions. While we have regular attendees, not everyone attends every month, and some people attend consistently for a while and then find themselves moving on to other things. We like to see people find ways to build things back into their lives that they can draw strength and comfort from.

We have also run Consultation Cafes, with assistance from our Policy Team. This space provides an avenue for families to feed into our policy work, as well as to learn more about policies which are relevant to them. As part of this work strand, last year a group of families who we have been working with on the House of Commons Justice Committee's report drafted a letter to the then Secretary of State for Justice, Dominic Raab, asking for meaningful commitment to the committee's report and important recommendations.

The letter asked for action on the inequality of arms at inquests, an appeals system for families, and highlights inconsistencies in the Coroner Service. The letter was signed by over 56 INQUEST families and was sent on 20 January 2022. The Minister for the Coroner Service at the time arranged to meet with families in spring 2022. This initiative is a clear example of the success of our integrated model, as it is born out of collaboration between bereaved families, our expert Policy Team and our Family Participation Officer.

This year, INQUEST launched a new family space to complement our regular morning or evening Connection Cafés, Listening at Lunch, following feedback from families. It consists of eight sessions which covered these topics:

Session 1:	Understanding Traumatic Bereavement
Session 2:	What Happens in Your Body
Session 3:	Talking to Children and Young People About Death
Session 4:	Untangling Loss: Why is Self-Care So Hard?
Session 5:	Untangling Loss: Survival Skills (Part 2 of Self Care)
Session 6:	Sleep
Session 7:	Models of Grief
Session 8:	Grief Rituals

Family Feedback

- *I just listened to the session on untangling loss. It was excellent and so much of what you discussed resonated with me. You did such a good job in presenting difficult content.*
- *I just caught up with your February broadcast of understanding traumatic bereavement. I just wanted to say thank you, it was really good and covered a lot. I will pass the link to my wider*

family.

- *Thanks, really appreciate being able to watch it afterwards in my own time since the inquest I feel I've pushed everything to the back of my mind which I now need to process so watching this video was a good start for me thank you x.*

As always, communication with families and putting them at the heart of what we do guides our model and will continue to guide us going into the next year, as we review and plan to recap on the eight sessions we have covered and to explore areas people would like to focus on in the coming year. We have also planned and organised in-person family events in London in the next year, as we know how important direct connection can be to families.

POLICY WORK

All our policy work and campaigns are informed by the experiences of families we work with and our unique overview of the legal processes that follow. In the reporting period, the INQUEST Policy Team completed numerous formal briefings, written submissions and responses. These cut across a range of issues, including our priority areas of work over the period.

Access to Justice

Our access to justice work went from strength to strength. Our Legal Aid Campaign grew during the reporting period. Our [online petition](#) has reached over 97,000 thousand unique signatures.

We made a huge contribution to the Inquiry into the Coroner Service held by the House of Commons Justice Committee. In addition to our written submission, our director, Deborah Coles, appeared before the committee alongside Andy McCulloch, a bereaved father, on 8 September 2020. Based on INQUEST's work with bereaved families over decades, they highlighted the inequality of arms that hinders bereaved families' abilities to secure truth and justice and the inadequacy of the systems meant for learning and prevention. This was informed by the contributions of all 51 families who provided INQUEST with evidence.

It was clear that our evidence informed the findings of the committee's report and included recommendations made by us. We subsequently held a Policy Consultation Café with families in July 2021, which 24 families attended, to discuss the report and next steps. This was a joint event between Family Participation and the Policy Team. Since then, we also sent a template letter out to encourage them to contact their MPs and apply pressure towards the implementation of the report's recommendations.

In December 2021, the government announced that exceptional case funding for inquests would no longer be means-tested from 12 January 2022. This hugely positive move means bereaved people facing Article 2 inquests will no longer face an intrusive and protracted means test application process. It will make funding available to more families who previously faced paying huge costs towards legal representation. It is an acknowledgment by the government that the current funding of inquests is fundamentally unfair.

This will help ensure more bereaved families have a voice and can meaningfully participate in the inquest process. It is also in the public interest, as inquests where families are represented can result in changes to policy and practice intended to prevent future deaths.

INQUEST has fought alongside bereaved people and lawyers on this issue since the organisation began 40 years ago. We have long called for automatic non-means-tested funding for legal representation of bereaved people following state-related deaths.

See our 16 December 2021 press release: www.inquest.org.uk/legalaid-ecf

While this represents a significant move in the right direction, our work on access to justice and legal aid has not slowed down. We have produced a video (available [here](#)) outlining the urgent need for change in funding for inquests, in collaboration with The Law in 60 Seconds and Young Legal Aid Lawyers. The new legal aid video with Law in 60 Seconds was cited in this [House of Commons briefing](#) on a debate on 22 February 2022 on legal aid in the north west.

A group of over 56 families who we have worked with on the Justice Committee's report drafted and signed a letter to the then-Secretary of State for Justice, Dominic Raab, on 20 January 2022. The letter asked for meaningful commitment to the committee's report and important recommendations, and for action on the inequality of arms at inquests, an appeals system for families and inconsistencies in the Coroner Service. The Minister for the Coroner service, Tom Pursglove, met with families in May 2022. Those who attended thought the meeting went well and felt listened to. This project also provides a clear example of the success of our integrated model, as it is born out of collaboration between bereaved families, our expert Policy Team and our Family Participation Officer.

Our work around the Judicial Review and Courts Bill, identified as a priority, continues. We have sent a joint briefing, in collaboration with JUSTICE, to members of the House of Lords, in advance of the First Reading in January 2022. We highlighted the need for the bill to be amended to ensure the wishes of bereaved families are properly considered and to ensure public funding for bereaved people at inquests. The bill went through to the committee stage. INQUEST and JUSTICE's proposed amendments on clauses 38, 39 and 40 and on public funding for bereaved people at inquests were debated. The relevant amendments were withdrawn or not moved.

INQUEST and our work were featured heavily and discussed during parliamentary proceedings, including by Baroness Chakrabarti, Lord Thomas and Baroness Jones. Baroness Chapman said:

I gently ask the Minister to consider meeting some representatives of the unrivalled NGO INQUEST before Report. That organisation and those working within it have done so much work over the years with a number of bereaved families. I am sure they would at least help illuminate the Minister's understanding of what some of these most difficult inquests are like for ordinary people.

We are optimistic this will result in a meeting.

Our work on the Hillsborough Law continued, albeit slowed down during the reporting period by the trial. The Home Affairs Select Committee published their report on Police Conduct and Complaints, including Deborah Coles, director of INQUEST, as a witness and provided numerous mentions of INQUEST.

Policing

Data on deaths involving the police published in July 2021 showed there were 19 deaths in or following police custody in 2020-2021. The majority of people who died had mental health concerns and/or were restrained by police prior to their death. There were also 54 apparent suicides following custody, and 92 'other' deaths following contact with the police. Analysis by *The Independent* showed these figures represent a continued disproportionate number of Black people dying in or following contact with police.

Despite promises of action on racism, mental health and restraint, these figures and issues are largely consistent with those of the past decade. Yet the government recently claimed it has made "significant progress" in preventing deaths in custody following a 2017 review by Dame Elish Angiolini QC.

This was reported in the latest *Government Progress Update on the Report of the Independent Review of Deaths and Serious Incidents in Police Custody*. However, if meaningful action is being taken by the government, police forces and public bodies, then why do preventable deaths keep occurring? We discuss this in more detail here.

In August, the Independent Office for Police Conduct (IOPC) published a review of cases involving the use of Tasers between 2015-2020. The review had highly critical findings and highlighted ongoing issues, including continued disproportionate prolonged Taser use against Black people. INQUEST responded, alongside some of the families of those who died, calling for stronger action.

Police officers accused of misconduct are using "defensive tactics" to avoid accountability, reported *The Independent* in January 2022. INQUEST discussed continued concerns with police misconduct processes, including increasing anger and suspicion arising from anonymity and a lack of candour by police.

Where gross misconduct proceedings for police do take place, many lead to little action. The BBC investigated, finding that of 118 cases where the standards breach was proven by force disciplinary panels, 55 led to the officer losing their job. INQUEST responded, highlighting the importance of action and transparency to ensure the police are not above the law.

Structural Racism

The last three years have brought about an increased focus on structural racism in policing following the murder of George Floyd and the ensuing global protest movement. As a result, our expertise was widely sought after and our constantly updated statistical and evidence-based information received wide attention. We welcome the conversation on the disproportionate state violence that the evidence shows racialised people in England and Wales are victims of.

In July 2021, the United Nations High Commissioner on Human Rights, Michelle Bachelet, published a damning report calling on states including the UK to “end impunity” for human rights violations against Black people by police officers and reverse the “cultures of denial” towards systemic racism. INQUEST provided evidence and analysis to inform the report and facilitated direct input from bereaved families. One of seven case studies included from around the world was on Kevin Clarke.

Marcia Rigg also shared details of her long fight for justice in a closed consultation with the UN High Commissioner, meeting with other bereaved families, including the brother of George Floyd. Also in July, we worked hard to support proposals before the UN Human Rights Council (OHCHR) to establish an independent international expert mechanism to address systemic racism and promote racial justice and equality for Africans and people of African descent. The OHCHR have sought our input to help define the next steps in their work.

In October, we facilitated for Marcia Rigg to deliver a video statement to the Human Rights Council on behalf of INQUEST, the United Families and Friends Campaign and the International Service for Human Rights. She called for member states to put the voices of victims of racism and bereaved families at the heart of the transformative racial justice agenda.

We completed the first phase of our detailed research into accountability for racial discrimination in police-related deaths, focussing on the IOPC and inquest and criminal processes, with in-depth interviews of 12 expert lawyers and the families of five Black men who died. Our research and policy officer convened an excellent roundtable discussion with these leading lawyers to share the initial findings. Our short but hard-hitting report, *I Can't Breathe: Race, Death & British Policing*, was published in February 2023. There are many ideas for taking the research findings forward through legal work and other avenues.

Prisons

In the reporting period, INQUEST has worked on 339 active cases of deaths in prison, directly supporting bereaved families. 69 of these were new cases.

The condition of prisoners has not improved during the reporting period. The Covid-19 crisis made things much worse if anything, due to the change in regimes, increased isolation and trauma, as well as the impact of the pandemic in health terms among the prison population. INQUEST continues to campaign tirelessly on the issue of prisons.

In 2021, there were a total of 371 deaths of people in prison, representing the highest annual number of deaths ever recorded, with more than one death a day. This is despite recent reductions in the prison population. There were 4.7 deaths per 1,000 prisoners, the highest-ever rate of deaths.

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 reporting period, 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 the family voice is well represented in the media and that their deaths are situated within a wider social and political context.

Our casework has long shown that an unacceptable number of so called “natural causes” 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.

Data on deaths in prisons published in June 2021 showed that in the previous 12 months, 396 people died. This is over a third higher than the previous 12 months and the highest rate of deaths per 1,000 prisoners on record. Of these, 80 deaths were self-inflicted, a 3% increase.

These statistics reveal the devastating impact of Covid-19 and highly restricted prison regimes on both the mental and physical health of people in prisons. Our head of policy at the time, Louise Finer, spoke to BBC File on 4 about the broader failings in the prison healthcare system which are contributing to yet more preventable deaths.

In September, the Prisons and Probation Ombudsman (PPO) published their report on a particularly shocking death in prison, the death of a baby at HMP Bronzefield in 2019. INQUEST worked with the mother's legal team and responded:

This harrowing report exposes the inhumane treatment of a young woman in need. It is further evidence of the inability and inappropriateness of prisons for keeping people facing serious trauma safe, and in this case their newborn babies.

We supported the campaign led by Women in Prison and Birth Companions calling for the government to stop sending pregnant women to prison.

We continued to monitor prisons of particular concern (such as Chelmsford and Birmingham) and work with families. HM Inspectorate of Prisons in February 2022 published a damning report of an inspection of HMP Foston Hall in Derbyshire, alongside a very concerning briefing paper on women's prisons more broadly. INQUEST responded:

Foston Hall prison is a dangerous and harmful place for women. Horrendous rates of self-harm, exacerbated by the impact of Covid and restricted regimes, punitive treatment, and segregation for women in crisis. This is inhumane and unjust.

The reality for many women in prison is stories of domestic violence, abuse, addictions, and mental ill health. Ministers continue to expand the women's prison estate and ignore the compelling evidence from inquests, inspections, and reviews of the urgent need for structural change. The government must work across health, social care, and justice departments to dismantle failing women's prisons and invest in specialist women's services. Without this the harms, deaths and devastating impact on women and their families will continue.

Deborah Coles raised a number of important questions at the November 2021 Ministerial Board on Deaths in Custody in response to the PPO investigations into the tragic deaths of two babies at Bronzefield and Styal prisons (see above), and gave comments in the media. We received a response in March 2022, promising a further progress update from the Prison Service and NHS England to be provided at the next meeting of the board.

Covid-19

Deborah Coles is in direct contact and dialogue with statutory bodies, investigation, inspection and monitoring boards, the Chief Coroner and ministers in order to monitor the Covid-19 situation in terms of prisons (as an example, she had two meetings with Lucy Frazer, the then Prisons Minister, and a meeting with Charlie Taylor, HM Chief Inspector of Prisons), policing, immigration and mental health and learning disability detention.

She is also a member of the Independent Advisory Panel on Deaths in Custody, which is a public appointment jointly sponsored by the Department of Health, the Home Office and the Ministry of Justice. As a result, she was able to add her influence and gain access to senior officials and civil servants and ministers to raise concerns about protecting those in detention and also ensure that post-death processes could work as reasonably as practical during a difficult time. This enabled more influencing around the need for the vaccination programme, early release from prison and the impact of Covid-19.

INQUEST supported a legal challenge by over 1,600 Covid-19 bereaved families for an independent public inquiry. At a time when they were grieving, they were forced to litigate to try and force the government to act. INQUEST is proud to have supported the inception of the Covid-19 Bereaved Families for Justice, by advising them on their policy and lobbying work, 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.

Mental Health and Care Settings

In 2018, INQUEST alongside the family of Seni Lewis and a coalition of campaigners successfully campaigned for the passing of 'Seni's Law', the Mental Health Units (Use of Force) Act. However, since then there have been continued delays in progressing the guidance to enact the law. INQUEST has worked with the family and MP who led on the law, Steve Reed, to encourage progress. In 2020-2021, consultation took place on the guidance and INQUEST facilitated input from bereaved families affected.

We worked with four London-based families on the Seni's Law guidance, having meetings with the Department of Health on the details. The draft was circulated in Spring 2021 – the families were brought back together and gave feedback. They also spoke at related events. Our director, Deborah Coles, and Aji Lewis, Seni's mother, spoke at the South London and Maudsley (SLAM) February 2021 conference on Seni's Law, detention and race interrogated on reducing restraint.

INQUEST were extremely concerned about the rise in deaths of people detained under the Mental Health Act since the pandemic, which not only relates to Covid-19 infections, but a significant rise in the number of deaths overall.

The Care Quality Commission reported that between 1 March 2020 and 3 September 2021 they were notified of 668 deaths of detained patients. Of these, 179 related to Covid-19 and 489 did not. Thirty-six of those people were reported as having a learning disability or autism, most of whom also had a mental health diagnosis. The majority of these (25) did not relate to Covid-19.

Recent inquests have highlighted a number of recurring issues in mental health and secure care settings nationally. We are particularly alarmed by repeated incidents involving mental health patients being able to access items which should be restricted, with fatal consequences. This was identified in the inquests of Joshua Sahota, Samantha Pounsberry and Sarah Price, who were all able to access the same item to self-harm, despite the known risks.

The inquest into the death of Ben King, a man with Down's syndrome and a severe learning disability, concluded making a number of criticisms of the care he received. He died in July 2020, after spending over two years at Cawston Park, a now closed hospital for people with learning disabilities where two other people died in recent years. His mother, alongside the parents of Joanna Bailey, spoke to The Sunday Mirror.

The families of three young people who all died in the same hospital in Manchester have also been speaking out in *The Manchester Evening News*. Rowan Thompson, Charlie Millers and Ania Sohail died in Prestwich Hospital in the past 12 months in concerning circumstances. We have called for urgent action from the Care Quality Commission to ensure other young people are kept safe.

In December 2021, The Care Quality Commission published concerning new data on mental health detention in England. In 2020-2021 they recorded 369 people's deaths, which is a third higher than the total number of deaths in the year before.

The majority (268) relate to 'natural causes', including 114 which related to Covid-19. We recently spoke to the BBC alongside the family of Charlie Millers, raising concerns about the impact of the pandemic on both the mental and physical health of patients.

The cause of 62 deaths is currently undetermined, and 33 were 'unnatural causes', which includes self-inflicted deaths. Half of the unnatural deaths were of people under 30, while a disproportionate number of deaths overall (61) were of people categorised as having a 'Black, Asian or Minority Ethnic background'.

INQUEST highlighted high numbers of deaths and concerns in three mental health trusts.

We joined the family of Bethany Tenquist in calling for action following an investigation into Sussex Partnership NHS Trust in *The Telegraph* finding high numbers of contentious deaths of patients.

We continue to stand with families raising concerns about Tees, Esk and Wear Valley NHS Trust, who spoke out in local media as yet another inquest critical of the trust's services concluded.

INQUEST is involved in three recent cases involving the deaths of young patients in Prestwich Hospital, run by Greater Manchester Mental Health Trust. Alongside their families, we continue to raise concerns about the trust and call for action from the regulator.

Case Study: J

J was a 27-year-old civil engineer who had suffered with bulimia for many years. In June 2020, she sought help from her GP for depression, self-harm and suicidal ideation. She underwent a mental health assessment and was referred to Community Mental Health Team (CMHT). In October 2020, her mental health deteriorated, and she was referred to Link House (a women's crisis home) by the CMHT. Three days after arriving, she told staff that she was feeling worse. Despite this, staff at Link House did not move her from the attic room she was staying in, which was far away from staff and had several ligature points. The family were greatly concerned by the presence of ligature points and asked staff on numerous occasions to move J. The staff did not listen to J's family. On 16 October 2020, J took her life in her room.

J's family came to INQUEST asking for help with the process. They had been informed that J's inquest would be 'documentary' only (an inquest on the papers). Their caseworker at INQUEST advised them that if they wanted to engage in the process and explore issues relating to the care that J received, they should request a full inquest. J's family did not know that they could request this. Their caseworker helped the family put the request in writing seeking to adjourn the inquest. This request was successful. In the months that followed, the caseworker supported the family throughout the trust's serious incident investigation, and they received a highly critical report into their daughter's death, with several failings identified.

The caseworker then identified a strong legal team for the family. Despite Article 2 not being engaged, the legal team continue to represent this family pro bono at the inquest taking place in June 2022.

The family have also been engaged in wider policy work, including Consultation Cafés on our campaign for legal aid.

Case Study: G

G began experiencing paranoid thoughts and poor mental health in the weeks prior to his death. After attempting to take his life, he was voluntarily admitted to the Priory Hospital Arnold on 31 August 2020. On admission, G was placed on anti-depressants that were discontinued only one week later due to side effects, without any alternative being considered or provided to him.

Following an incident on 13 September where staff were concerned about the behaviour G was exhibiting, they discovered a self-made ligature during a search of his room. He was reviewed at a multidisciplinary team meeting the next day and the decision was made not to proceed with a formal mental health assessment. A week later, G was discovered to be missing from his bedroom and after a search he was found hanging in the ensuite bathroom attached to his room.

G's family came to INQUEST for advice and support. Initially, they did not want to engage in an adversarial process and did not believe that they would need legal representation at the inquest. The family's assigned inquest caseworker went through the serious incident report with the family, advised them on the process and explained how an inquest can expose failings and lead to change. After listening to their caseworker, the family decided that they did want legal representation. Their caseworker identified suitable lawyers for the family and attended the subsequent family-lawyer conferences.

At one of these conferences, the lawyers indicated they were not of the view that Article 2 would be engaged at G's inquest. The caseworker disagreed and undertook research on similar cases where Article 2 had been engaged. This detailed research note was sent to the lawyers, who reevaluated their initial advice and decided to make Article 2 submissions to the coroner. These submissions were successful and resulted in an Article 2 inquest that investigated the failures of the hospital to provide adequate care to G.

At the inquest, the coroner found that serious and inexplicable omissions in care at the Priory Hospital had contributed to G's death. A successful civil claim was subsequently pursued using the evidence of failings that were brought to light at the inquest.

Feedback

March 2022: The mother of a case involving Langley Green Hospital, Sussex Mental Health and police. The mother told our caseworker she was a coroner's officer herself and initially thought she could do this alone, but

that her colleagues at West Sussex Coroner's Court told her she had to contact us and would be "in safe hands". She said: "it's clear that you genuinely care about helping families like me going through the worst imaginable thing".

The sister of man who died in mental health settings said:

I can honestly say I feel privileged having met with her I feel she will get answers to what went wrong within my brother's care. I cannot believe we as a family are going to be supported throughout this terrible process and once again I would just like to thank you for introducing me to her I will never forget the conversation we had and I think that initial conversation before the actual event is a massive part of the process and I have you to thank for that you were great in listening and taking notes that conversation will stay with me forever.

Grenfell

This year, we attended the first in-person Grenfell Walk since 2019, which was a great opportunity for INQUEST's Grenfell Project Coordinator to speak with Grenfell United and other community members, as well as colleagues representing the bereaved, survivors and residents (BSRs) and from Greater London Authority.

We met with lawyers from both legal teams representing the BSRs to identify how INQUEST can support clients throughout the aftermath and inquest modules of the inquiry.

We met with Grenfell United and Justice4Grenfell throughout the year, identified how we can support their campaigns and work together on INQUEST's National Oversight Mechanism (NOM) campaign beyond the inquiry. We also identified that there was anxiety, stress and confusion around the inquest function of the inquiry regarding the process, timescale and expectations, and informed the legal teams.

We held a small Consultation Café ahead of Module 4 of the Grenfell Tower Inquiry which focused on the aftermath. The format was a drop-in session to discuss any queries to be fed back to legal teams ahead of Module 4, which was a difficult module for the BSRs.

We submitted recommendations submissions to the inquiry. We highlighted the history of recommendations not being implemented following inquiries generally and in phase one of the inquiry, the importance of a NOM and achieving change from the Grenfell Tower Inquiry. Before submitting, we met with lawyers to discuss the relevant content of the submissions in relation to recommendations and the NOM. Both teams representing the BSRs endorsed the National Oversight Mechanism. We have been informed that the inquiry panel are reviewing our submissions.

Scotland

INQUEST, following interest from campaigners, grassroots organisations, families and politicians, has been involved in policy work in Scotland. Unfortunately, Covid-19 has significantly slowed down our work as it prevented travel and setting up of networks. Nonetheless, we have move forward with some of the work and have increased our in-person participation since lockdowns and restrictions were eased.

INQUEST has been working with the family and legal team since the death of Sheku Bayoh in 2015, a 34-year-old Black man, after being restrained by police officers. A key part of Deborah Coles' work has been sharing expertise on deaths in custody, race and restraint from work on relevant cases in England and Wales. We have viewed with concern the limitations and failings of the investigation and prosecutorial processes on this case in Scotland and the significant delays that the family have experienced. To that end we worked with the lawyers and family to lobby for the Scottish Government to set up a public inquiry into Bayoh's death, given the serious human rights issues it raises.

In November 2019, Humza Yousaf, Cabinet Secretary for Justice in Scotland, announced an independent public inquiry into the death of Sheku Bayoh. The announcement followed a meeting in the Scottish Parliament with the then First Minister of Scotland, Nicola Sturgeon, Humza Yousaf and Sheku Bayoh's family, their lawyer Aamer Anwar, and Deborah Coles.

The inquiry has been subject to delay with the impact of the pandemic and finally commenced on Tuesday 10 May 2022. Prior to the inquiry, Deborah met with the family on several occasions, including advising them and their lawyers on the use of 'pen portraits', personal tributes to those who have died that were used in both the Hillsborough Inquests and the Grenfell Tower Inquiry. She was also engaged in a series of meetings with the family's legal team.

Deborah travelled to Scotland to be present at the first week of the inquiry. Her comments and expertise have been widely sought after by the press, including by *The Independent* and the *Guardian*. Deborah was also interviewed for a Sky TV podcast. There will be sessions of the inquiry that the lawyers have identified as being of particular importance in Deborah's attendance and engagement, specifically those around the use of police restraint and race.



INQUEST has also provided evidence to the Scottish Mental Health and Incapacity Law Review, sharing expertise and experience in relation to law and the reduction of coercive practices, such as the inappropriate use of restraint and seclusion in mental health services. Deborah attended a meeting with several of the advisory team and those with lived experience on developing legislation and taking this through the UK parliament. She was able to share her experience on the use of force in mental health settings following the death of Seni Lewis, who was restrained by police officers whilst a patient in a mental health setting.

Over the last year, INQUEST kept sharing its knowledge and its advice via meetings with stakeholders, as well as in public speaking settings. For example, Deborah gave a presentation in January 2022 at Edinburgh's Napier University on the topic of Investigation of Deaths in Mental Health Detention and Homicides held by the Centre for Mental Health and Capacity Law. She has also worked with academics and bereaved family member Linda Allan based at the the Scottish Centre for Crime and Justice Research (SCCJ), who were conducting research looking at 196 fatal accident inquiries (FAI - the equivalent of inquests) that were held because of a death in prison. She was invited to read and comment on this in advance of their public launch in October 2021, and their press release research included quotes from Deborah on how the FAI system was failing bereaved people.



Over a 15-year period, their analysis found that FAIs are taking three or more years to conclude, and in 94% no recommendations are made to prevent future deaths. Meanwhile, the number of deaths in Scottish prisons has risen. INQUEST joined the researchers and campaigners in calling for action to challenge this failing system.

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

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2022

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:

Diane Newton (Chair)
Daniel Machover
Geraldine Isherwood
Kevin Blowe
Ruth Bunday
Jennifer Nadel (terminated on 23 May 2023)
Joe Sim
Stephen Tombs
Rajiv Menon
Sigrun Asa Danielsson
Pete Weatherby
Patrick Williams (appointed 10 November 2021)
Douglas Stephen Cave (appointed on 23 May 2023)
Rebecca Charlotte Montacute (appointed on 23 May 2023)
Marcia Patricia Rigg- Samuel (appointed on 23 May 2023)

No trustee received any remuneration for services during the year (2021 – 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 2022

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



Diane Newton

Member of the Board of Trustees

Date: 19 June 2023

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 2022 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 2022 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 17, 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.

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.

19th June 2023

Mukesh Khatri
Senior Statutory Auditor

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 2022

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<i>Income and endowments from:</i>					
Donations and legacies	3	531,285	295,678	826,963	1,051,859
Charitable activities	4	-	14,920	14,920	11,059
Other trading activities	5	-	-	-	5,614
Investments	6	-	147	147	118
Total income and endowments		<u>531,285</u>	<u>310,745</u>	<u>842,030</u>	<u>1,068,650</u>
<i>Expenditure on:</i>					
Costs of raising funds:					
Fundraising costs	7	-	57,859	57,859	54,873
Charitable activities	8	<u>485,385</u>	<u>450,466</u>	<u>935,851</u>	<u>783,373</u>
Total expenditure		<u>485,385</u>	<u>508,325</u>	<u>993,710</u>	<u>838,246</u>
Net income/(expenditure)		45,900	(197,580)	(151,680)	230,404
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net income/(expenditure) and net movement in funds for the year</i>		45,900	(197,580)	(151,680)	230,404
<i>Reconciliation of funds</i>					
Total funds brought forward		<u>-</u>	<u>327,415</u>	<u>327,415</u>	<u>97,011</u>
Total funds carried forward		<u>45,900</u>	<u>129,835</u>	<u>175,735</u>	<u>327,415</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

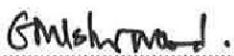
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
<i>Fixed assets</i>			
Tangible assets	15	12,047	5,495
<i>Current assets</i>			
Debtors	16	121,570	27,390
Cash at bank and in hand		182,624	575,946
		304,194	603,336
<i>Creditors: amounts falling due within one year</i>	17	(140,506)	(281,416)
<i>Net current assets/(liabilities)</i>		163,688	321,920
<i>Net assets</i>		175,735	327,415
<i>Charity funds</i>			
Restricted funds	19	45,900	-
Unrestricted funds			
- General funds	19	129,835	327,415
Total charity funds		175,735	327,415

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


 Geraldine Isherwood
 Member of the Board of Trustees

Date: 19 June 2023

The notes on pages 24 to 34 form part of these financial statements.
 Company registration number: 03054853

INQUEST CHARITABLE TRUST

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
<i>Cash flow from operating activities</i>			
Net cash provided by operating activities	22.0	(379,996)	461,610
<i>Cash flow from investing activities</i>			
Interest income		147	118
Purchase of tangible fixed assets		(13,473)	(2,004)
Net cash used in investing activities		(13,326)	(1,886)
<i>Net increase in cash and cash equivalents in the year</i>		(393,322)	459,724
<i>Cash and cash equivalents at the beginning of the year</i>		575,946	116,222
<i>Cash and cash equivalents at the end of the year</i>		182,624	575,946
<i>Analysis of cash and cash equivalents</i>			
Cash in bank and in hand		182,624	575,946
<i>Cash and cash equivalents at the end of the year</i>	22.1	182,624	575,946

INQUEST CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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)
------------------	--

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 2022

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 Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3.0 Income from Donations and Legacies	2022 £	2021 £
Gifts	69,042	228,818
Gift Aid tax reclaims	7,966	13,452
AB Charitable Trust (Unrestricted)	20,000	15,000
Allen & Overy Foundation (Unrestricted)	-	5,000
Bromley Trust (Unrestricted)	20,000	20,000
Joseph Rowntree Charitable Trust (Unrestricted)	55,000	70,057
Esmée Fairbairn Foundation (Unrestricted)	95,000	100,000
Oak Foundation (Restricted/Unrestricted)	82,388	110,703
John Ellerman Foundation (Unrestricted)	-	40,000
Grants from other sources (Restricted)	448,897	425,599
Memberships	28,670	23,230
	<u>826,963</u>	<u>1,051,859</u>

- 3.1 Income from donations and legacies was £826,963 (2021 - £1,051,859) of which £531,285 (2021 - £536,302) was attributable to restricted and £295,678 (2021 - £515,557) was attributable to unrestricted funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

4.0	<i>Income from Charitable Activities</i>	2022 £	2021 £
	Income from consulting and training services	7,275	7,030
	Income from publications	3,856	4,029
	Income from grants	3,789	-
		<u>14,920</u>	<u>11,059</u>
4.1	Income from charitable activities was £14,920 (2021 - £11,059) of which £nil (2021 - £nil) was attributable to restricted and £14,920 (2021 - £11,059) was attributable to unrestricted funds.		
5.0	<i>Income from Other Trading Activities</i>	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Fundraising events	-	5,614
6.0	<i>Income from Investments</i>	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Interest – bank	147	118
7.0	<i>Expenditure on Raising Funds</i>	Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Staff costs	57,438	51,855
	Other fundraising costs	421	3,018
		<u>57,859</u>	<u>54,873</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

8.0 Analysis of Expenditure on Charitable Activities

Charitable Activities 2022

	Activities undertaken directly £	Support costs £	Total £
Project work	218,185	-	218,185
Casework and other family support	608,603	108,233	716,836
Publications	830	-	830
	<u>827,618</u>	<u>108,233</u>	<u>935,851</u>

8.1 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>

8.2 Of the £935,851 expenditures in 2022 (2021 - £783,373), £485,385 (2021 - £536,302) was attributable to restricted funds and £450,466 (2021 - £247,071) was attributable to unrestricted funds.

9.0 Analysis of Support and Governance Costs

	Support £	Governance costs £	Total 2022 £	Total 2021 £
Premises	61,910	-	61,910	55,417
Office running	17,896	-	17,896	11,886
Information technology	16,806	-	16,806	17,096
Finance	-	-	-	-
Legal and professional	1,861	-	1,861	301
Bookkeeping	2,839	-	2,839	2,479
Depreciation	6,921	-	6,921	4,576
Audit/Independent examination	-	9,400	9,400	9,800
Trustees' expenses	-	80	80	-
	<u>108,233</u>	<u>9,480</u>	<u>117,713</u>	<u>101,555</u>

10.0 Net Income/(Expenditure) for the Year

	2022 £	2021 £
This is stated after charging:		
Auditor's remuneration	9,400	9,800
Depreciation	6,921	4,576
Operating lease payments: Land and buildings	52,800	48,400
	<u></u>	<u></u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

11.0 Trustees' Remuneration and Expenses

The trustees were not paid any remuneration or received any other benefits during the year (2021 – none). Travel costs amounting to £80 (2021 – £nil) were reimbursed to one (2021 – no) member(s) of the Board of Trustees.

The Board of Trustees incurred meeting expenses in the sum of £nil (2021 – £nil). No (2021 – No) trustee(s) attended a Charity Trustee training course at a cost of £nil (2021 – £nil).

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 (2021 – Nil).

12.0 Analysis of Staff Costs

	2022 £	2021 £
Wages and salaries	672,475	576,474
Social security costs	65,498	53,809
Pensions	49,518	41,885
	<u>787,491</u>	<u>672,168</u>

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

	2022 No.	2021 No.
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
	<u>2</u>	<u>1</u>

During the year pension contributions on behalf of these staff amounted to £11,529 (2021 – £6,157).

12.2 The total amount of employees' benefits received by key management personnel is £253,161 (2021 – £263,558). The company considers its key management personnel comprise its Executive Director, Operations & Development Director, Head of Policy and Head of Casework.

13.0 Staff Numbers

The average monthly head count was 19.75 staff (2021: 15.6 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2022 Number	2021 Number
Direct charitable work	<u>16.7</u>	<u>14.9</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

14.0 Taxation

Inquest Charitable Trust is considered to pass the tests set out in Paragraph 1, Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3, Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

15.0 Fixed Assets

	Office Equipment £
<i>Cost</i>	
At 1 April 2021	23,891
Additions	13,473
Disposals	-
At 31 March 2022	37,364
<i>Depreciation:</i>	
At 1 April 2021	18,396
Charge for the year	6,921
Eliminated on disposals	-
At 31 March 2022	25,317
<i>Net Book Value:</i>	
At 31 March 2022	12,047
At 1 April 2021	5,495

16.0 Debtors

	2022 £	2021 £
Trade debtors	17,970	4,035
Other debtors	223	1,340
Grants receivables and accrued income	94,788	15,000
Prepayments	8,589	7,015
	121,570	27,390

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

17.0 Creditors: Amounts falling due within one year	2022 £	2021 £
Trade creditors	15,612	4,428
Taxation and social security	18,069	16,034
Accruals	38,426	45,476
Other creditors	14,276	83,290
Deferred income (see note 18)	54,123	132,188
	<u>140,506</u>	<u>281,416</u>

17.1 Included in creditors is a pension liability of £7,185 (2021 - £4,791).

18.0 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 2021	132,188
Amount released in the year	(132,188)
Amount deferred in the year	54,123
	<u>54,123</u>
Balance as at 31 March 2022	<u>54,123</u>

19.0 Analysis of Charitable Funds

Unrestricted Funds – Current Year	Balance 1 Apr 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2022 £
General funds	<u>327,415</u>	<u>310,745</u>	<u>(508,325)</u>	<u>-</u>	<u>129,835</u>

Unrestricted Funds – Previous 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>

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 2022

19.1 Restricted Funds – Current year	Balance 1 Apr 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2022 £
Baring Foundation	-	8,334	(8,334)	-	-
Barrow Cadbury Trust	-	25,000	(20,100)	-	4,900
National Lottery Community Fund	-	155,290	(114,290)	-	41,000
City Bridge Trust (City of London)	-	56,800	(56,800)	-	-
Garden Court	-	4,000	(4,000)	-	-
Henry Smith Charity	-	29,450	(29,450)	-	-
Oak Foundation	-	82,389	(82,389)	-	-
Open Society Foundation	-	49,852	(49,852)	-	-
Three Guineas Trust	-	60,000	(60,000)	-	-
Trust for London	-	50,000	(50,000)	-	-
Wates Foundation	-	10,170	(10,170)	-	-
	-	531,285	(485,385)	-	45,900
Restricted Funds – Previous 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)	-	-
<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund</i>				
Baring Foundation	change work around addressing structural racism.				
Barrow Cadbury Trust	Policy & influencing, family participation				
National Lottery Community Fund	England & Wales casework, family participation				
City Bridge Trust (City of London)	London casework				
Evan Cornish Foundation	Casework and policy work				
Garden Court	Family engagement in policy and influencing work.				
Henry Smith Charity	England & Wales Casework				
Oak Foundation	Grenfell project, access to justice policy work				
Open Society Foundation	Covid specific work				
Three Guineas Trust	Casework, research and policy (mental health, learning disabilities and autism)				
Trust for London	Casework, policy and campaign work in London				
Wates Foundation	Scotland Project				

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

20.0 Analysis of Net Assets Between Funds – Current Year

	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	12,047	12,047
Cash at bank and in hand	45,900	136,724	182,624
Other net current assets/(liabilities)	-	(18,936)	(18,936)
	<u>45,900</u>	<u>129,835</u>	<u>175,735</u>

Analysis of Net Assets Between Funds – Previous 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>

21.0 Operating Leases - Lessee

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

	2022 £	2021 £
Not later than one year	52,800	53,143
Later than one and not later than five years	114,400	167,200
More than five years	-	-
	<u>167,200</u>	<u>220,343</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

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

	2022 £	2021 £
Net income for the year	(151,680)	230,404
Adjustments for:		
Interest income	(147)	(118)
Depreciation	6,921	4,576
(Increase)/decrease in debtors	(94,180)	21,202
Increase/(decrease) in creditors	(140,910)	205,546
	<u>(379,996)</u>	<u>461,610</u>

22.1 Analysis of Changes in Net Debt

	At 31 March 2021 £	Cash-flows £	At 31 March 2022 £
Cash at bank and in hand	<u>575,646</u>	<u>(393,022)</u>	<u>182,624</u>

23.0 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 £4,000 (2021 - £5,500).

Aside from trustee remuneration and expenses disclosed in note 11, donations and other income totalling £260 (2021 - £230) were receivable from trustees during the year.