

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 2023

INQUEST CHARITABLE TRUST

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Page No.

1 - 16	Trustees' Annual Report (including Directors' Report)
17 - 19	Independent Auditor's Report
20	Statement of Financial Activities (including Income and Expenditure Account)
21	Balance Sheet
22	Statement of Cash Flows
23 - 33	Notes to the Financial Statements

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023. 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 2023

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 2023, INQUEST had eleven Trustees. The Trustees bring a broad range of highly relevant skills and knowledge from their backgrounds in human rights, academia, the law and organisational development together with strategic development and governance skills. The Trustees all have a strong commitment to social justice and equality.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

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 2023, the total staff number was 17:

Deborah Coles, Executive Director
Arnaud Vervoitte, Operations & Development Director
Anita Sharma, Head of Casework
Selen Cavcav, Senior Caseworker
Jodie Anderson, Senior Casework
Caroline Finney, Caseworker
Aniesha Obuobie, Grenfell Project Coordinator and Senior Caseworker
Lucy McKay, Policy and Communications Officer
Robert Styles, Office Administrator/Casework Assistant
Tanya Karastoyanova, Finance Officer
Maureen Mansfield, Family Participation Officer
Luana D'Arco Yakubu, Casework Assistant
Jessica Pandian, Policy and Research Officer
Rosanna Ellul, Senior Policy & Parliamentary Officer
Mira Peliti - Operations & Development Officer
Naomi Oppenheim - Heritage Project Coordinator (appointed 13 June 2022)
Leila Hagman - Media and Communications Assistant (appointed 5 October 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 2023

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: An Overview

Over the last year, INQUEST has continued to deliver advice and support to hundreds of bereaved families in England and Wales through our casework service. Soaring inflation and growing economic uncertainty, alongside increasingly punitive legislation, have exacerbated some of the issues we see regularly in our work, and have underscored further the importance of what we do.

Our relationship with the INQUEST Lawyers Group (ILG) allows us to find expert representation to families to provide specialist and joined up support, and we are reminded daily of its importance. We are always so appreciative of the support they provide our families and our organisation.

The financial year 2022/23 was a particularly challenging year for INQUEST in terms of funding. This is due to the impact of austerity and economic pressures, in a funding landscape witnessing an increasing demand on decreasing funding pool. We are forever grateful to our funders for rallying around and providing us with additional support at this difficult time. A particular thanks goes to the Esmée Fairbairn Foundation, the AB Charitable Trust, the Bromley Trust, the Evan Cornish Foundation and the Three Guineas Trust.

Our family participation work has also grown and developed, spearheaded by the Family Reference Group, with numerous positive events and projects providing different types of support which go beyond families' legal cases.

We continue to campaign around legal aid for inquests and for access to justice for bereaved families, including through our latest focused campaign calling for a National Oversight Mechanism. Our influencing work over the period has also focused on challenging institutional racism in policing and prison services, with the publication of new research and campaigning around individual and collective cases.

The end of COVID-19 restrictions allowed us to return to in-person events, which have received positive feedback, and to travel for our policy and campaigning work nationally and internationally.

Further, the last year has seen INQUEST explore new ways of working with our archive opening at Bishopsgate Institute, a podcast in the making, and an oral history project. We proudly celebrated and learned about INQUEST's past through the numerous public-facing events and activities which formed the Lottery Heritage funded 40 Years of INQUEST Project.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

Our Team

Over the past year, INQUEST has worked on improving its governance to further our commitment to the organisation being family-led at every level. As a result of this focus, INQUEST has welcomed three new family members, Marcia Rigg, Dr Rebecca Montacute and Doug Cave, as Trustees of the Board at the end of May 2023. All three families first came in contact with INQUEST when using our casework service and have remained involved in our work, one way or another, ever since. This long-planned presence of family members on our Board is the culmination of the internal family engagement work we started over the last 4 years.

Marcia Rigg spearheads the United Families and Friends Campaign (UFFC), a coalition of families whose loved ones have died following a state related death across the UK in police custody, prisons and mental health units. She has been working with INQUEST since the death of her brother Sean in 2008 and is a member of our Family Reference Group. Marcia is one of the 100 Great Black Britons 2020.

Rebecca Montacute's mother, Julie, died in 2018 following several failures in the mental health care she received. Rebecca was supported by INQUEST throughout her efforts to uncover those failures. Rebecca is the Head of Research and Policy at the Sutton Trust, an education charity.

Douglas Cave is a co-founder of The LEARN Network, has qualifications in mental health first aid and suicide prevention, and is an ASIST Trainer. He has huge experience in operations, finance and project planning. He is also a member of the INQUEST Family Reference Group.

Our Family Participation Coordinator has also recruited new families to INQUEST's Family Reference Group, which shapes the participation work of the organisation and informs our work more broadly.

INQUEST has always been committed to putting those with lived experience at the centre of our work, and are pleased to deepen this through further embedding family voices in governance and continuing to build our Family Reference Group.

In June 2022, Naomi Oppenheim joined the organisation to coordinate the project marking 40 years of INQUEST. Naomi is a historian of modern Britain and the Caribbean with five years' experience in the cultural heritage sector. Naomi has worked on several community history projects and has brought her expertise to our project, working alongside Bishopsgate Institute.

Our Families and Our Casework Service

During the last year, INQUEST was able to return to hold in-person events whilst keeping our provision of regular online family and public events. Families have reported they have greatly benefited from being able to meet INQUEST staff in person, create bonds and exchange contacts with other families. Similarly, families based outside of London have been able to engage regularly with our work via our online events and we will be keeping a hybrid model of engagement moving forward.

Our casework team continues to monitor trends and themes arising from deaths and related investigations, inquiries and inquests in detention in England and Wales. Our work is responsive to the issues arising, which feeds into planned and ad hoc policy, media and campaigns work.

From January 2023 to April 2023, our Casework service was closed to new enquiries as we regrettably found ourselves unable to cope with the increase in demand and the high number of existing cases.

During this time families with new cases were redirected to our INQUEST Lawyers Group and to online resources to ensure none were left without an option for advice and assistance. The closure period enabled the team to close old cases and review existing ones, including reaching out to families who faced an inquest hearing in this time.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

We also reviewed the remit of the casework service to focus on cases where the circumstances of a death were:

- in prison (including Young Offender Institutions and Secure Training Centres),
- in police custody or following recent police contact,
- in immigration detention,
- in mental health facilities as either a voluntary or detained inpatient.

Additionally, we now assist in cases involving:

- Deaths of children (18 years or under) following recent contact with community mental health services;
- Deaths of individuals with a Learning Disability and/or autism in care settings.

As always, our Casework Assistants kept providing resources and support to non-remit cases, including advice and information and access to our family handbook, toolkit and factsheets.

To address the lower capacity of our team, we welcomed a new Caseworker, Jordan Ferdinand-Sargeant, to our team in March 2023. Prior to this, she trained and practiced as a solicitor at Bhatt Murphy Solicitors and in the Public Law and Human Rights team at Simpson Millar LLP specialising in public law challenges against state bodies.

During the year April 2022 to March 2023, our casework team has worked on **901** cases, of which **407** (45%) were new cases. These cases involve police, prison, and mental health services and other care services for people with learning disabilities and autism.

Overall:

- **319** (35%) involved mental health and healthcare services
- **224** (25%) involved prisons
- **139** (15%) involved police

19% involved deaths of people from Black, Asian and other racialised groups. INQUEST pays particular attention to discrimination and how it manifests both in custody-related deaths and in the following investigation and inquest processes.

Over the period, we worked directly with bereaved families on over 83 press releases, with hundreds of pieces of news coverage as a result. These supported family campaigns, told families' stories, and contributed to INQUEST's larger strategic aims.

Our Campaign for Legal Aid for INQUEST saw an important victory, with the Non means tested Legal Help for automatic Article 2 cases came into force 4 September 2023. This marks significant progress in this campaign. However, there is much more to be done to meet our longstanding demands.

Case Study: J had Down syndrome. He died from choking whilst in his care home in England. His mother was struggling emotionally after the sudden and traumatic loss of her son. She contacted INQUEST for help with the legal aspect of her son's case.

INQUEST arranged for her to speak 1-on-1 with our Family Participation Officer to learn more about our family support work. As a result, J's mother is now regularly attending online connection cafes and is in touch with another bereaved mother whose child also had learning disabilities. They are able to speak about their shared experience and provide each other with support. Part of the strength of our family work is precisely allowing families to build connections, facilitated by INQUEST, with each other.

Additionally, the Legal Aid Agency refused funding for a barrister to represent the family for the inquest. Our casework team collected cases of all our learning-disabled people's deaths where there was funding for a barrister (about 6 cases) to bolster the lawyers request for reconsideration.

We are glad of the holistic support INQUEST provides, with an eye to the social and legal consequences of the bereavement.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

Case study: In November 2022, an inquest concluded into the death of L, 29, who died whilst on remand at HMP Belmarsh. The jury found that numerous instances of ill treatment of a discriminatory and dismissive nature, along with an insufficient willingness to address L's concerns negatively impacted on his mental health and contributed to his death. L's is one of 15 deaths of men in HMP Belmarsh since 2015, five of which were reported to be self-inflicted.

The Caseworker first spoke to the family the day after L. died in Jan 2020. This was a difficult conversation, both due to the understandable emotional distress of the family and due to the limited information available to INQUEST at the time. The caseworker reassured them about the process and what to expect, took a note of what they'd been told. The Caseworker further liaised externally with the founder of the organisation Jengba (the charity advocating for people sentenced on joint enterprise), who had referred the family to us, as well as to a lawyer with a particular expertise in prison.

The Caseworker further advised the family on the postmortem which was taking place and which INQUEST thought to be particularly important, due to conflicting initial accounts of how L died (unfortunately a fairly common scenario in the work we do). L's family was unsure on how and whether to approach the press, and INQUEST's Caseworker advised the pros and cons of their situation. The family did ultimately speak to the press and developed a longstanding campaign for L. L's family became very involved in our Family Participation activities such as the Connection Cafes and has made links with other families.

The Caseworker attended numerous meetings with family and lawyers. When the COVID-19 pandemic hit, the Caseworker kept regular contact with the family, seeking updates and checking in right up to the inquest in 2022. His sister has participated in various events where she can give voice to Liridon and be involved in our work for change especially around prisons. His sister has attended our Family Forum, our Voicing Loss Family Listening days and has spoken to professionals in the criminal justice system at the CPS deaths in custody symposium.

Feedback

In the period between April 2022 to March 2023, we received the following feedback to our online survey:

100% of respondent families assessed the casework service provided by INQUEST as **'very good'**.

62% of families said they felt **more able to tackle challenges** ahead because of our casework support. 28% did not answer.

80% of families felt **less isolated**, having accessed the casework and family participation services offered by INQUEST, and 83% felt more connected to other families.

Selected quotes from email communication from families:

"INQUEST is such an amazing charity. I have had so much support. The case worker who rang me understood and showed compassion and empathy. She also put me in contact with a lawyer. I very much appreciate INQUEST and the valuable work they do and continued help I'm having on my journey. Thank you!" November 2022, Feedback via email

"I can't thank INQUEST enough. I was lucky to find this amazing charity at a time where all other avenues I pursued to begin the process of seeking truth and accountability were being closed on me. I felt completely overwhelmed and like I was not going to ever get my loved one's story heard, never get answers, never get justice. Then one phone call to INQUEST changed that." Family feedback, September 2022

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

"I met some lovely people and it opened my eyes to the huge loss of youngsters, absolutely heartbreaking. At least I had [son's name] for [...] years, and am grateful for that.

I IN PLACE OF THE LOSS AND DEEP SORROW

N NO HOPE, NO PLANS FOR TOMORROWS

Q QUESTIONS AND HURT ARE ALL WE SHOUT

U UNDER YOUR CARE, YOU HEAR US OUT

E ENCOURAGE AND COMFORT EVERY DAY

S SUPPORT AROUND US, STRENGTH ALL THE WAY

T TRUTH IS THE GOAL, OUR ONLY AIM, INQUEST IS WITH US"

Family feedback, February 2023

Family Participation and the Family Reference Group

INQUEST has built its understanding of issues affecting bereaved families and their needs through the involvement of families themselves. This partly happens through our Family Reference Group (FRG), made up of families who have 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.

This year had seen a growth in our Family Engagement work as well in the more social and community building aspects of our work.

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

We offer five different regularly scheduled events, four monthly sessions – two Connection Cafés, Untangling Loss, a series of workshop for families on grieving, and 40 Years of INQUEST, our heritage project celebrating the last forty years of our organisation, as well as Consultation Cafes – with a different range of online events available for families to engage in. We are seeing how different people response to different types of sessions and adjust our work accordingly.

Some families are more orientated towards attending policy, research events, others like building connection and solidarity, others are finding ways to understand their experience of grief, and the 40 Year Project has helped us bring more creative aspects such as writing, photography and textile making to the fore.

Working with a wide range of families, both in terms of the circumstances of their bereavement as well as around socio-economic background, we are aware of the importance of providing an equally wide range of activities and types of events (including, thanks to the 40th Anniversary project, new creative activities).

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

Between April 2022 and March 2023, INQUEST ran:

1 in-person Family Forum,
23 virtual Connection Cafes,
10 Connection Cafes and Policy Work meetings with families,
3 Family Reference Group meetings,
3 Forty years of INQUEST workshops
2 SoulsINQUEST project events (more details below).
1 Family Jukebox
For a total of 43 family events, almost one per week.

The Connection Cafes, which we ran regularly online, are continuing to grow. Amongst attendees, there is a feeling of continuity and community. These events continue to be a mix of people at different stages of both their bereavement and the inquest process. Some have been joining very early in their grief journey and some are joining for the first time 5 years on but are now struggling with parts of the inquest process, particularly with delays.

We have incorporated the Connection Cafes into the 'Buddy Up' system and encourage people who attend to request to be put in contact with other families they resonate with, and if they agree we make an introduction. So far this peer support network has gone well, and families gain mutual support through more direct connections. This has helped formalise more informal direct peer support networks that have grown through INQUEST events over the years, and more work is being done to build this 'buddy up' system.

As of March 2023, there are 228 members in the INQUEST Family Facebook Group (compared to the 152 in March 2022), which continues to grow and be a place for building solidarity and connection, as well as advertising family events.

We held our second Family Jukebox in December 2022. 18 song requests were included, and the event was attended by more than 24 family members.

Family Forum and Family in Person Events

INQUEST held a **Family Consultation Day** in May 2022 involving 11 families, with 14 people in attendance. The structure of the day saw feedback from families outlining the processes and systems that frame investigations and inquests, with a particular emphasis on family recommendations for improving current practice on investigations and inquests into deaths of people with mental ill health, learning disabilities and autism. INQUEST, alongside Chris Tully, produced a report arising from the day, which has been published and used to feed into our policy and campaigns work, as well as casework feedback to lawyers.

Key concerns raised by families include:

- A lack of candour, transparency and accountability
- Inadequate levels of communication between families and the bodies responsible for care
- Many felt they were immediately placed on the backfoot during investigations into their loved ones' death.

Bereaved people engage in the post death processes with the hope that they can access truth, but also that their participation can inform change to prevent future deaths in similar circumstances. However, the research found that a litany of issues left unchanged following these processes is adding to the distress families feel, and risks making them disengage from investigatory processes entirely or being retraumatised by the process.

INQUEST held a **Voicing Loss Family Day** in November 2022, attended by 12 families. Voicing Loss is part of a research project is carried out by the Institute for Crime & Justice Research Policy at Birkbeck, University of London, in partnership with the Centre for Death and Society at the University of Bath.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

INQUEST held our **first Family Forum with a focus on mental health cases** in December 2022. This was well attended, with 36 participants coming together to share their experiences and express solidarity with each other. The second part of the day involved a workshop focusing on our 40 Years of INQUEST Project and highlighting some of the ways families could get involved.

Policy, Influencing and Campaigning

"The only thing that makes sense of the loss of your loved one is that maybe lessons will be learned and the same thing will not happen to someone else."

- Andy McCulloch, father of Colette McCulloch

All our policy work and campaigns are informed by the experiences of families we work with and our overview of the legal processes and challenges that follow a state-related death. INQUEST sees policy work as the logical continuation of the individual cases we see as well as a way to support families in their struggle for change on a local or national level.

Over the last year, the INQUEST Policy Team completed numerous formal briefings, written submissions and responses, including 10 which have been published.

Our work over the period has had a focus on challenging structural racism and campaigning for a National Oversight Mechanism, which would address the lack of learning from recommendations arising from post-death investigations/inquests.

The role of the National Oversight Mechanism would be to:

- Collate recommendations and public bodies' responses in a new database
- Analyse responses from public bodies & issue reports
- Follow up on progress, escalate concerns & share thematic findings.

INQUEST launched our campaign for a National Oversight Mechanism in June 2023. Our #NoMoreDeaths Campaign is our call for the establishment of a new, independent public body tasked with the duty to collate, analyse and follow-up on recommendations arising from state-related deaths. Our online petition already counts thousands of signatures, and we are seeing the campaign, alongside fellow travellers like Hillsborough Law Now Campaign, grow from strength to strength.

As part of our advocacy on this campaign, we are keen to engage more with the UK National Preventive Mechanism (NPM), who works to ensure UK monitoring bodies discharge their duties under the UN Optional Protocol to the Convention Against Torture, to examine how we can work with the NPM's members and the OPCAT framework to promote the need for a National Oversight Mechanism.

In addition, there has been interest from the UN's Human Rights Council on our campaign and we would be interested to explore with them how it links to international law in more detail.

Moving forward, we are hoping to look further into alternatives to policing in cases of mental health crisis, whilst also highlighting the current failings in UK mental health services

Our work this year has also had a focus on international links. The Working Group on the Experience of People of African Descent visited the UK for an official country visit in January 2023. INQUEST submitted a briefing on to the Working Group in November 2022 outlining our key concerns on the treatment of Black people in state custody. Our Policy Team then worked on a supplementary briefing to the Working Group in January 2023 to provide an update on key cases and data on the use of force across detention settings. The team organised a meeting between the Working Group, Deborah Coles, our Executive Director, and bereaved families and a separate meeting with lawyers.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

We have also travelled to Malta, to bring our knowledge and expertise to The Daphne Caruana Galizia Foundation. We are proud to have been invited and to have been trusted with our expertise to support a sister organisation abroad.

Seni's Law came into force in March 2022. Our Executive Director and Policy Team members attended the launch in Parliament in April 2022.

Examining Deaths in Prison 2015 – 2022: Challenging racism and discrimination: In October 2022, INQUEST published our report "Examining Deaths in Prison 2015 – 2022: Challenging racism and discrimination", having updated our data with recent FOI requests from MOJ. Through an analysis of never before published data on ethnicity and deaths in prison, and an examination of the relevant inquests, the report evidences the role of institutional racism in the prison estate.

'I can't breathe': Race, death and British Policing': In February, 2023 INQUEST published our report "I can't breathe': Race, death and British Policing' in which INQUEST investigated the processes, procedures and evidence base of the Independent Office for Police Conduct (IOPC) and the coronial system to examine how accountability for racism is delivered. Data never before made public shows that Black people are seven times more likely to die than white people following the use of restraint by police. We received press coverage nationally, including in The Guardian, the BBC and the Independent.

There has also been extensive media work on individual cases involving the deaths of Black men at the hands of police over the period, including with national and international media coverage featuring the voices of the families of Oladeji Omishore and Chris Kaba.

Mental health: Our policy and campaigning work over the period has focused on individual cases, with some focused media work highlighting the broader issues.

For example, bereaved families, alongside INQUEST and journalists, have been challenging the ongoing failures of private mental health hospitals. Recent investigations by The Times into The Priory Group, and by The Guardian into a range of private providers, have highlighted the extent of the issues with these companies. They are putting profit over patient safety in their treatment of both NHS and private patients, with fatal consequences.

In collaboration with INQUEST, The Guardian revealed that private providers The Priory, Cygnet and Elysium have been criticised by coroner's at least 37 times for mistakes and lapses in care that were involved in the deaths of patients, including several children.¹

Our work challenging widespread failures in Essex Mental Health Services also continued. On 28 June 2023, it was announced that the Essex Mental Health Independent Inquiry will be granted statutory status under the Inquiries Act 2005. On 4 September 2023, it was announced that the Chair to the Inquiry will be Baroness Kate Lampard CBE. This is a result of the campaigning and lobbying work INQUEST has done alongside the family of Melanie Leahy, the mother of Matthew Leahy who died whilst sectioned at the Linden Centre in Essex. Melanie had been campaigning for years for a statutory public inquiry, which she has now finally secured.

Grenfell Project

The 14th of June 2022 marked the 5th Anniversary of the Grenfell Tower Disaster.

¹ For more information see INQUEST Newsletter, September 2022, available: <https://www.inquest.org.uk/newsletter-summer-2022>

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

As always, we have highlighted in the press the structural and preventable issues that have led to the disaster. We continue to campaign for long-lasting meaningful change, to honour the lives taken and to prevent future deaths. Further, we contributed to briefing on the Grenfell debate which was sent to the press and to MPs.

2022 also saw the end of the hearings of Phase 2 of the Grenfell Inquiry. Ahead of this, we held an informal Consultation Café over Zoom for families to raise their concerns and to speak to our Grenfell Project Coordinator. The format was a drop-in session to discuss any issues to be fed back to lawyers ahead of Module 4 (aftermath) and Module 8 (inquest).

INQUEST's statement to the inquiry for Module 4 was submitted and read into evidence. The statement covers INQUEST's involvement in immediate aftermath of the fire, mainly focused on the 7 days after the fire. We included reflections from the Grenfell community and excerpts from the INQUEST Family Consultation Day report, and also provided information on what best practice should be in the aftermath of a disaster. Additionally, we highlighted that institutional racism, discrimination, and inequality played a part in the government's inadequate response to the bereaved, survivors and residents (BSRs) of Grenfell Tower and the surrounding areas.

INQUEST also made submissions to the inquiry which highlighted the history of recommendations not being implemented following inquiries generally and in phase one of the inquiry, the importance of a national oversight mechanism and achieving change from the Grenfell Tower Inquiry.

Our Grenfell Project Coordinator liaised with families, lawyers, community groups and other stakeholders to ensure the voice of families are represented and that INQUEST policy campaigns are heard.

Over the last year, INQUEST has supported Claddag's campaign work, particularly regarding recommendations about Personal Emergency Evacuation Plans (PEEPs). We know the issues that lead to the Grenfell Tower disaster are, unfortunately, not rare and we therefore ensure our policy priorities reflect this.

Scotland

There is currently no equivalent organisation to INQUEST in Scotland. From initial scoping work and advising on cases involving the police and prison service, INQUEST initially found that the issues surrounding deaths were not as firmly on the policy or political agenda in Scotland as in other parts of the UK.

In recent years numerous organisations and individuals, including Scottish National Preventive Mechanism members, NGOs, bereaved people, independent reviews, and parliamentarians, have raised concerns about these issues:

- lack of advice and support to bereaved people,
- inequality of arms with no legal aid for family representation,
- a lack of public reporting on deaths in places of detention,
- limited data on use of force and restraint,
- poor quality of investigations

All deaths in custody are subject to an investigation directed by the Crown Office Procurator Fiscal Service (COPFS) followed by a Fatal Accident Inquiry (FAI). The Scottish Centre for Crime and Justice Research found that, in over 90% of all FAIs, no finding of a reasonable precaution is made, no finding of defect is made, and no recommendations are made to improve practice or prevent death.

There is a question on whether the Scottish systems of investigation on deaths in places of detention are compliant with Article 2 of the Human Rights Act (the right to life), particularly in terms of obligations around effective, prompt, public and independent investigations in which bereaved families can meaningfully participate. This is being looked into further by Deborah Coles, our Executive Director, and Scottish lawyers.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

Some of the higher-level influencing work was delayed due to the changes in appointments within the SNP. Nonetheless, INQUEST has continued working with a small number of bereaved families and their legal teams through ongoing cases. These include the families of Sheku Bayoh and Katie Allan, Robert Chebe, Alan Marshall.

In November 2019, Humza Yousaf, Cabinet Secretary for Justice in Scotland and now First Minister, announced an independent public inquiry into the death of Sheku Bayoh. This is the first Scottish public inquiry of this kind into a death in police custody. We were instrumental in arguing, that race should be within the terms of reference of the public inquiry, something very unusual.

Deborah met with the Inquiry team and shared her expertise on custodial deaths. The Inquiry was subject to delay with the impact of the pandemic and finally commenced on Tuesday the 10th of May 2022. Deborah has now provided a provisional witness statement to the Inquiry and continues to work with the Inquiry Team. She is also organising a series of other meetings, particularly with the Crown Office, to discuss the Fatal Accident Inquiry process and the treatment of bereaved families.

This speaks to the need for reforming the Fatal Accident Inquiry, and we hope that the Sheku Bayoh Inquiry will provide a blueprint for this.

Unlocking the Truth for 40 Years

Over the last year, we have launched a unique heritage project to mark INQUEST's 40-year history: ***Unlocking the Truth for 40 Years*** is about commemorating and reflecting upon the ground-breaking work of families and INQUEST holding the state to account over the past four decades. The project uses the tools of oral history, archiving, fabrics, quilt, and photography, in order to tell the story not only of our organisation and the many families, campaigns and organisation we have come in contact with since 1981. This unique heritage project allowed us to explore new ways of working together and with families and has received positive feedback from those who participated.

The project saw the creation of an INQUEST archive in Bishopsgate Institute. The archive was opened in March 2023 with an event for families only and one for the public, including a talk from Marcia Rigg and INQUEST founder and campaigner Celia Stubbs, partner of Blair Peach.

Bishopsgate Institute, a fitting home for our history, welcomes researchers and anyone who is interested in learning more to look through the archives, however, as a reference library only, books and other materials may only be consulted on site. On top of the physical archive, providing public access to 40+ years of documentation around state-related deaths, family campaigns, and crucial political and legal changes, we are currently working on expanding it by creating a digital archive. We want our records to be accessible to as many people as possible.

To select and curate the archives, we have worked with volunteers from Westminster University and have built a relationship with the university which we look forward to progressing in the up-coming years.

To mark 40 years of the family voice and campaigning, families have been creating a 40th commemorative banner. They have been invited to contribute a square to the quilt-style banner that will depict four decades of loss, grief and their fight for change. This banner will be part of an exhibition in 2024 and will be taken to protests, such as the United Families and Friends Campaign annual rally.

As part of our project, we first exhibited SoulsINQUEST in May 2023 at 198 Contemporary Arts and Learning in Brixton. SoulsINQUEST uses photography and writing as a lens onto state violence, death, grief and resistance. The project is a collaboration between 17 bereaved families, who have accessed the INQUEST casework service and the INQUEST team and photographer Sarah Booker.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

Sarah has many years of experience delivering hard hitting awareness raising photography projects, including documenting the struggle for justice of Hillsborough families and the lives, stories and struggles of refugees in Greece. The exhibition is an embodiment of family resistance, of refusing to be silenced, misrepresented, or forgotten. Creative collaboration is a powerful vehicle for families to take control of their own stories and challenge harmful and misleading public assertions made about their loved ones.

The act of displaying these photographs and their accompanying free form narratives, is artistically political. Individually, they represent the most intimate and private reflections on grief; collectively, they are monuments to the nearly 10,000 families that INQUEST has worked with during its 40- year history.

It features narrative writing, family portraits and a 'concept photograph' that encapsulate the soul and essence of a loved one, showing the personal and human side of the impact of state violence. The exhibition displays ephemera from INQUEST's archive, including posters, pamphlets and imagery from protests, rallies, campaigns.

The project uses art to highlight and disseminate the consequences of state violence, the history of past and current social movements focused on state injustice, from Blair Peach to Seni Lewis, as well as foster solidarity between communities.

We have had a fantastic response with over a hundred people attending the launch. Since then, the exhibition has had glowing coverage in the Guardian, ITV London, The Inside Times and Each Other. As part of the project, we have also organised a discussion on raising the collective voice of bereaved families, and what is needed to engage communities to walk alongside them, titled "Justice & Beyond: Resistance, Community, Change" (attended by over 50 people). Speakers included Lee Lawrence (family campaigner & son of Cherry Groce) and Jefferson Bosela (family campaigner & cousin of Chris Kaba). We now plan to tour this exhibition across the UK.

Anna Susianta, SoulsINQUEST participant and member of the INQUEST Family Reference group who started the project, said:

"SoulsINQUEST gave us the opportunity to share our stories in a new way, as a collective. We focused on the love our lost ones spread in their shortened lives, to counteract the continuing impact of pain in our own lives. So we paused in our fight for justice and reminded ourselves of our dear family member no longer here. People should come to see SoulsINQUEST to learn about how our loved ones died, and to see what strength and love we have gained as a group from making and sharing visual memories in tribute to those loved ones. It has been a cathartic experience to describe the character of our loved ones to each other, in talking and using photography, as well as the manner of their death using writing. I have felt energised and found solace through this creative process. Bereavement isolates you and can destroy your life, but SoulsINQUEST brought us together in solidarity and power for our loved ones."

Moving into the new year, we are looking to expand our project to have a broader remit, collating the experiences of campaigners and families around the themes of commemoration.

INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

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 (terminated on 01 September 2023)
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 (2022 – 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 2023

Statement of the Trustees' Responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

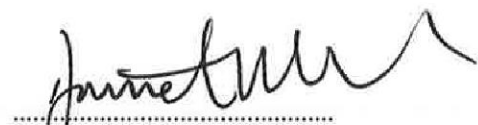
In so far as the trustees are aware:

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

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

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

On behalf of the board



.....
Daniel Machover
Member of the Board of Trustees ✓

Date: 19/12/23

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 2023 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 2023 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 16, 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.

20th December 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 2023

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<i>Income and endowments from:</i>					
Donations and legacies	3	611,996	515,593	1,127,589	826,963
Charitable activities	4		8,250	8,250	14,920
Other trading activities	5		11,812	11,812	-
Investments	6		2,957	2,957	147
Total income and endowments		<u>611,996</u>	<u>538,612</u>	<u>1,150,608</u>	<u>842,030</u>
<i>Expenditure on:</i>					
Costs of raising funds:					
Fundraising costs	7		81,524	81,524	57,859
Charitable activities	8	647,496	389,315	1,036,811	935,851
Total expenditure		<u>647,496</u>	<u>470,839</u>	<u>1,118,335</u>	<u>993,710</u>
Net income/(expenditure)		(35,500)	67,773	32,273	(151,680)
Transfers between funds		-	-	-	-
<i>Net income/(expenditure) and net movement in funds for the year</i>		(35,500)	67,773	32,273	(151,680)
<i>Reconciliation of funds</i>					
Total funds brought forward		<u>45,900</u>	<u>129,835</u>	<u>175,735</u>	<u>327,415</u>
Total funds carried forward		<u>10,400</u>	<u>197,608</u>	<u>208,008</u>	<u>175,735</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 2023

	Notes	2023 £	2022 £
<i>Fixed assets</i>			
Tangible assets	15	13,042	12,047
<i>Current assets</i>			
Debtors	16	62,207	121,570
Cash at bank and in hand		443,141	182,624
		505,348	304,194
<i>Creditors: amounts falling due within one year</i>	17	(310,382)	(140,506)
<i>Net current assets/(liabilities)</i>		194,966	163,688
<i>Net assets</i>		208,008	175,735
<i>Charity funds</i>			
Restricted funds	19	10,400	45,900
Unrestricted funds			
- General funds	19	197,608	129,835
Total charity funds		208,008	175,735

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: 18.12.23

The notes on pages 23 to 33 form part of these financial statements.
 Company registration number: 03054853

INQUEST CHARITABLE TRUST

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
<i>Cash flow from operating activities</i>			
Net cash provided by operating activities	22.0	<u>265,299</u>	<u>(379,996)</u>
<i>Cash flow from investing activities</i>			
Interest income		2,957	147
Purchase of tangible fixed assets		<u>(7,739)</u>	<u>(13,473)</u>
Net cash used in investing activities		<u>(4,782)</u>	<u>(13,326)</u>
<i>Net increase in cash and cash equivalents in the year</i>		260,517	(393,322)
<i>Cash and cash equivalents at the beginning of the year</i>		<u>182,624</u>	<u>575,946</u>
<i>Cash and cash equivalents at the end of the year</i>		<u><u>443,141</u></u>	<u><u>182,624</u></u>
<i>Analysis of cash and cash equivalents</i>			
Cash in bank and in hand		<u>443,141</u>	<u>182,624</u>
<i>Cash and cash equivalents at the end of the year</i>	22.1	<u><u>443,141</u></u>	<u><u>182,624</u></u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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
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1.8 Debtors

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

1.9 Creditors and provisions

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

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

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	2023 £	2022 £
Gifts	105,081	69,042
Gift Aid tax reclaims	19,206	7,966
AB Charitable Trust (Unrestricted)	35,000	20,000
Bromley Trust (Unrestricted)	40,000	20,000
Joseph Rowntree Charitable Trust (Unrestricted)	94,986	55,000
Esmée Fairbairn Foundation (Unrestricted)	162,000	95,000
Oak Foundation (Restricted)	97,785	82,388
Grants from other sources (Restricted and Unrestricted)	524,211	448,897
Memberships	49,320	28,670
	<u>1,127,589</u>	<u>826,963</u>

3.1 Income from donations and legacies was £1,127,589 (2022 - £826,963) of which £611,996 (2022 - £531,285) was attributable to restricted and £515,593 (2022 - £295,678) was attributable to unrestricted funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

4.0	<i>Income from Charitable Activities</i>	2023 £	2022 £
	Income from consulting and training services	3,945	7,275
	Income from publications	4,305	3,856
	Income from grants	-	3,789
		<u>8,250</u>	<u>14,920</u>
4.1	Income from charitable activities was £8,250 (2022 - £14,920) of which £nil (2022 - £nil) was attributable to restricted and £8,250 (2022 - £14,920) was attributable to unrestricted funds.		
5.0	<i>Income from Other Trading Activities</i>	Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Fundraising events	<u>11,812</u>	<u>-</u>
6.0	<i>Income from Investments</i>	Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Interest – bank	<u>2,957</u>	<u>147</u>
7.0	<i>Expenditure on Raising Funds</i>	Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Staff costs	77,482	57,438
	Other fundraising costs	4,042	421
		<u>81,524</u>	<u>57,859</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

8.0 Analysis of Expenditure on Charitable Activities

8.1 Charitable Activities 2023	Activities undertaken directly £	Support costs £	Total £
Project work	383,824	-	383,824
Casework and other family support	512,754	120,937	633,691
Publications	19,296	-	19,296
	<u>915,874</u>	<u>120,937</u>	<u>1,036,811</u>
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>

8.2 Of the £1,036,811 expenditures in 2023 (2022 - £935,851), £647,496 (2022 - £485,385) was attributable to restricted funds and £389,315 (2022 - £450,466) was attributable to unrestricted funds.

9.0 Analysis of Support and Governance Costs

	Support £	Governance costs £	Total 2023 £	Total 2022 £
Premises	58,535	-	58,535	61,910
Office running	17,006	-	17,006	17,896
Information technology	24,726	-	24,726	16,806
Legal and professional	3,041	-	3,041	1,861
Bookkeeping	1,189	-	1,189	2,839
Depreciation	6,744	-	6,744	6,921
Audit/Independent examination	-	9,600	9,600	9,400
Trustees' expenses	-	96	96	80
	<u>111,241</u>	<u>9,696</u>	<u>120,937</u>	<u>117,713</u>

10.0 Net Income/(Expenditure) for the Year

	2023 £	2022 £
This is stated after charging:		
Auditor's remuneration	9,600	9,400
Depreciation	6,744	6,921
Operating lease payments: Land and buildings	<u>52,800</u>	<u>52,800</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

11.0 Trustees' Remuneration and Expenses

The trustees were not paid any remuneration or received any other benefits during the year (2022 – none). Travel costs amounting to £116 (2022 - £80) were reimbursed to two (2022 – one) member(s) of the Board of Trustees.

The Board of Trustees incurred meeting expenses in the sum of £nil (2022 - £nil). No (2022 – No) trustee(s) attended a Charity Trustee training course at a cost of £nil (2022 - £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 (2022 – Nil).

12.0 Analysis of Staff Costs

	2023 £	2022 £
Wages and salaries	701,757	672,475
Social security costs	72,301	65,498
Pensions	55,763	49,518
	<u>829,821</u>	<u>787,491</u>

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

	2023 No.	2022 No.
£60,001 - £70,000	1	1
£70,001 - £80,000	-	-
£80,001 - £90,000	1	1
	<u>2</u>	<u>2</u>

During the year pension contributions on behalf of these staff amounted to £11,762 (2022 - £11,529).

12.2 The total amount of employees' benefits received by key management personnel is £216,079 (2022 - £253,161). The company considers its key management personnel comprise its Executive Director, Operations & Development Director and Head of Casework.

13.0 Staff Numbers

The average monthly head count was 18.72 staff (2022: 19.75 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2023 Number	2022 Number
Direct charitable work	<u>17.7</u>	<u>16.7</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

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 2022	37,364
Additions	7,739
Disposals	-
At 31 March 2023	45,103
<i>Depreciation:</i>	
At 1 April 2022	25,317
Charge for the year	6,744
Eliminated on disposals	-
At 31 March 2023	32,061
<i>Net Book Value:</i>	
At 31 March 2023	13,042
At 1 April 2022	12,047

16.0 Debtors

	2023 £	2022 £
Trade debtors	9,535	17,970
Other debtors	-	223
Grants receivables and accrued income	44,239	94,788
Prepayments	8,433	8,589
	62,207	121,570

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

17.0 Creditors: Amounts falling due within one year	2023	2022
	£	£
Trade creditors	2,262	15,612
Taxation and social security	23,704	18,069
Accruals	76,658	38,426
Other creditors	9,936	14,276
Deferred income (see note 18)	197,822	54,123
	<u>310,382</u>	<u>140,506</u>

17.1 Included in creditors is a pension liability of £8,044 (2022 - £7,185).

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 2022	54,123
Amount released in the year	(54,123)
Amount deferred in the year	197,822
	<u>197,822</u>
Balance as at 31 March 2023	<u>197,822</u>

19.0 Analysis of Charitable Funds

Unrestricted Funds – Current Year	Balance 1 Apr 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2023 £
General funds	<u>129,835</u>	<u>538,612</u>	<u>(470,839)</u>	<u>-</u>	<u>197,608</u>

Unrestricted Funds – Previous 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>

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 2023

19.1 Restricted Funds – Current year	Balance 1 Apr 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2023 £
Baring Foundation	-	35,333	(35,333)	-	-
Barrow Cadbury Trust	4,900	24,500	(27,000)	-	2,400
National Lottery Community Fund	41,000	143,225	(184,225)	-	-
City Bridge Trust (City of London)	-	64,627	(64,627)	-	-
Evan Cornish	-	5,000	(5,000)	-	-
Garfield Weston Foundation	-	7,500	(7,500)	-	-
Henry Smith Charity	-	57,400	(57,400)	-	-
National Lottery Heritage Fund	-	50,000	(42,000)	-	8,000
Oak Foundation	-	97,786	(97,786)	-	-
Open Society Foundation	-	4,125	(4,125)	-	-
Three Guineas Trust	-	70,000	(70,000)	-	-
Trust for London	-	52,500	(52,500)	-	-
	<u>45,900</u>	<u>611,996</u>	<u>(647,496)</u>	<u>-</u>	<u>10,400</u>

<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
Garfield Weston Foundation	Casework related to mental health, learning disabilities and autism
Henry Smith Charity	England & Wales Casework
National Lottery Heritage Fund	40 Years of INQUEST- Recording 4 decades of the family voice towards systemic change project
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

Restricted Funds – Previous 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)	-	-

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

Trust for London	-	50,000	(50,000)	-	-
Wates Foundation	-	10,170	(10,170)	-	-
	-	531,285	(485,385)	-	45,900

<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
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

20.0 Analysis of Net Assets Between Funds – Current Year

	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	13,042	13,042
Cash at bank and in hand	10,400	432,741	443,141
Other net current assets/(liabilities)	-	(248,175)	(248,175)
	10,400	197,608	208,008

Analysis of Net Assets Between Funds – Previous 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)
	45,900	129,835	175,735