

REGISTERED COMPANY NUMBER: 07556168 (England and Wales)  
REGISTERED CHARITY NUMBER: 1144162

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2021  
for  
Centre for Criminal Appeals  
(A Company Limited by Guarantee)  
T/A  
APPEAL

Roy Pinnock & Co LLP  
Chartered Certified Accountants  
Wren House  
68 London Road  
St Albans  
Hertfordshire  
AL1 1NG

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**for the Year Ended 31 March 2021**

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**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Report of Chair of Trustees:**

The pandemic year of 2020-2021 was full of challenges for APPEAL, as for so many organisations working in the justice sector.

**Pandemic response**

The prisoners APPEAL represents were hit hard as the justice system, on its knees due to years of neglect, buckled even further, with pandemic-related delays besetting every aspect of APPEAL's work, from access to documents, to prison visits, to street level investigation.

Conditions in prisons were lonely and frightening for all prisoners, but for the wrongfully convicted behind bars the pandemic meant not only health concerns for themselves and their families, but also the fear that they might be allowed to die before they could be vindicated in the courts - or a family member would die before that day finally came.

The APPEAL team focused on supporting these prisoners and their families through these terrible times. We called on the government to urgently release a proportion of the prison population to protect prisoners, prison staff and local community NHS systems from the dire impact of a concentrated outbreak of infection in a prison. Alongside our pro bono law firm partners, Linklaters, APPEAL worked quickly to provide information to those supporting people in custody during the pandemic. We created template letters for loved ones and lawyers to help prisoners access healthcare, request compassionate release, and demand access to confidential legal advice. In total our Covid-19 resources were accessed more than 6,000 times.

**Casework**

Getting two cases to the Court of Appeal despite the pandemic felt like a miracle.

"Peter's" conviction was quashed in the Court of Appeal in 2021 (we cannot give his real name or the date of this victory for legal reasons). He had fought to clear his name from the moment he was convicted, seeking legal advice from numerous firms of solicitors. Due to the constraints of Legal Aid, no lawyer was able to devote enough time and resources to properly investigate his case. Then he found APPEAL. We took on Peter's case and after a thorough screening process, followed by in-depth investigation and analysis, we were able to uncover fresh evidence robust enough to take to the Court of Appeal. We had to fight every step of the way to obtain the evidence we needed. Of the 948 hours the APPEAL team spent on the case, less than 1% of that work was actually funded by Legal Aid. As Peter's daughter put it after the conviction was quashed: "the justice system let us down, but APPEAL didn't".

The prosecution's decision to retry Peter means he will have this case hanging over him for at least two years due to the backlog of trials in the Crown Courts, another aspect of the havoc that the pandemic is wreaking on access to justice.

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The negative result in the other case, that of the Freshwater Five, was a terrible blow for the convicted men and their families. APPEAL took the case of Jon Beere and Danny Payne, two members of the 'Freshwater Five' - all of whom maintain their innocence of a £53m cocaine smuggling plot - to the Court of Appeal in February 2021. Judges considered fresh expert evidence, uncovered by APPEAL, that undermined the prosecution's case against the five men that they conspired to use a fishing boat to collect drugs from a containership in the English Channel and later deposited them in Freshwater Bay off the Isle of Wight. The 'Freshwater Five' had been sentenced to a total of 104 years' imprisonment in 2011 after being convicted by an 11-1 majority jury verdict. Devastatingly, their convictions were upheld despite the Court of Appeal finding that a failure to disclose evidence at their trial "should not have happened". In its judgment, the Court of Appeal said of this disclosure failure that the prosecution expert who extracted the data made a "serious and surprising mistake" in not supplying it to law enforcement investigators. APPEAL continues to work on the case.

**Case Study: Alvin**

After spending over two decades in prison for two murders for which he steadfastly maintained his innocence, Alvin died in custody in 2019. In 1997 Alvin, who was black, was convicted of shooting a tourist during an armed robbery despite witnesses describing the gunman as white. Subsequently, tests undermined the forensic evidence presented at his trial and a key prosecution witness was revealed to have a raft of undisclosed dishonesty convictions. More than three years into his life sentence, Alvin was convicted of another murder, with prosecutors relying on expert testimony which the CCRC later described as flawed. APPEAL has now presented the CCRC with compelling fresh evidence, including an expert report undermining fingerprint evidence which was central to the prosecution's case. Along with Alvin's family, APPEAL remains determined to posthumously clear Alvin's name.

**Case Study: Andy**

Andy was released from prison in December 2020 having served over 17 years for a stranger rape he did not commit. Through hard-won battles to get access to crucial evidence, including taking the police to court, we found that two key prosecution witnesses, who had been presented to the jury as honest, actually had multiple criminal convictions for dishonesty offences. Having successfully persuaded the police to allow new forensic analysis, we also commissioned tests which detected unknown male DNA in crime-specific areas, including the fingernail scrapings from the hand the victim said she used to scratch the attacker's face. Armed with this compelling new evidence that another man was responsible, we are applying to get Andy's case back before the Court of Appeal. We are determined to see Andy exonerated and the system which led to his wrongful imprisonment denounced.

**Finances**

As a practising defence barrister, I see every day the effects of the parlous state of the criminal justice system on those at the sharp end, against whom the deck is all too often unfairly stacked when it comes to resources. State-funded Legal Aid falls far short of paying for the level of investigation and legal representation that is needed to ensure a fair trial. I know that people get wrongfully convicted in the trial courts more frequently than we would like to believe.

Nevertheless, once you reach the appeal stage, the funding regime is even more limited. APPEAL, as a charity and law practice, relies on the support of funders who share our vision and commitment to a fair justice system. Their recognition of the additional pressures of the pandemic has ensured that we have survived this last financial year and our staffing is intact for the year to come, despite the pandemic environment.

Every donation to APPEAL is vital in keeping our small team fighting individual cases, giving families strength and hope, inspiring the legal profession, and campaigning for reform.

Joe Hingston (Chair of the Board of Trustees and criminal barrister)





**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Objectives and Activities**

The Charity's objects, as set out in its Memorandum and Articles of Association are:

The relief of poverty and financial hardship amongst prisoners and other convicted people living in the United Kingdom, by providing investigation services, legal advice and assistance regarding appeals of criminal convictions and sentences via applications to the Criminal Cases Review Commission and the Court of Appeal.

Promoting the sound administration of justice and proper administration of the law for the public benefit, in particular by all or any of the following:

- providing investigation services, legal advice and assistance regarding appeals of criminal convictions and sentences via applications to the Criminal Cases Review Commission and the Court of Appeal to persons who, through lack of means, would otherwise be unable to afford them.
- informing and educating criminal justice policy makers, investigating and prosecuting authorities, the legal profession and the public about any systemic issues which need to be addressed to avoid unsafe convictions.

**Public benefit**

The trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

The organisation seeks to benefit the public by testing the accuracy and fairness of the criminal justice system's case outcomes and by making the criminal justice system more accountable for its mistakes so that it can learn from them.

**Pro Bono, Students and Volunteers**

Qualified commercial solicitors working pro bono, and law students from a diverse range of universities, help us to ensure that we offer wrongfully-convicted people the depth and breadth of investigation and litigation that their cases so urgently need. As well as increasing our capacity, by providing specialist training and exposure to cases, our pro bono scheme helps raise awareness of the problems in the justice system and inspire more professionals to fight for change.

In 2020-21 we:

" ran six training sessions with University Partners and trained 30 students

" ran 11 training sessions with pro bono firms and trained 69 solicitors to fight miscarriages of justice

We are hugely grateful to the nine law firms and three universities who have partnered with us this year.

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**ACHIEVEMENT AND PERFORMANCE**

APPEAL's achievements over the 12-month period include the following:

**Casework**

Our casework team has adapted to the pandemic and continued to investigate cases and demand access to evidence for suspected victims of miscarriages of justice. This year we have:

- " screened requests for assistance from 123 prisoners, including 65 men and 58 women.
- " submitted 161 individual requests for access to evidence, through 11 Freedom of Information Requests, 20 Nunn requests to police forces, 61 Subject Access Requests using the General Data Protection Regulations, and 69 requests for case papers from previous representatives.

Our in-depth investigation protocol means we are very selective about what cases we take forward. This year we:

- " represented 28 prisoners, including three new clients
- " made 11 Court of Appeal submissions, and won one case
- " made four CCRC submissions
- " made two Magistrates Court submissions, and won both cases
- " brought one Information Commissioner's Office complaint, which was upheld

**Advocating and influencing**

This year we provided staffing to the All Party Parliamentary Group on Miscarriages of Justice, including a clerk for the Westminster Commission on Miscarriages of Justice's inquiry into the Criminal Cases Review Commission. The Westminster Commission, chaired by Lord Garnier and Baroness Stern, published a tightly focused report supported by a substantial volume of evidence:

- " oral testimony from 12 expert witnesses
- " 36 written submissions
- " letters from over 100 CCRC applicants and their families

The report made 30 recommendations to improve the effectiveness of the CCRC, criticising the quality of its investigations and recommending that the 'real possibility' test, which dictates whether a case can be referred, should be changed. It was launched virtually, with almost 300 people attending.

CCRC's chair, Helen Pitcher, speaking at the report launch said "the real possibility test has ... been our test since we were formed but now is a good time to review that". In our own reform-directed work, we will capitalise on this point as we campaign around the report's recommendations.

APPEAL also responded to a number of government consultations including the Justice Committee Inquiry on the Future of Legal Aid, the Justice Committee Inquiry into Private Prosecutions, the Public Consultation on Decriminalising TV licencing and the Attorney General's Review on the efficiency and effectiveness of disclosure in the criminal justice system. We also spoke at 11 public events.

We have secured media coverage on many of our cases and policy asks in news and features on both sides of the political spectrum, including in print, on the radio on TV and in podcasts. We were featured in 24 broadcasts or publications across 13 media outlets. We have also supported our clients in talking to the press where it was in their interests to do so.

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

A Guardian article featuring the Freshwater Five produced the highest level of engagement and was shared more than 3.5k times on social media. The Guardian's Today in Focus six-part podcast, going into depth on the Freshwater Five case, attracted more than a million listens and was number one in the current affairs podcast charts.

In social media, our monthly newsletter subscribers doubled to 800, we have 5,000 Twitter followers and 1,700 Instagram followers.

**Women's Justice Initiative**

Women in prison are a highly vulnerable group, many of whom do not need to be in prison at all. We need a justice system that is responsive to the root causes of crime and seeks to rehabilitate women, rather than torpedo their lives.

Of the women that wrote to us for assistance this year:

- 80% had been diagnosed with a mental health issue
- 80% had experienced domestic abuse
- 44% had had a drug or alcohol addiction

There had been no prior research of women's experiences of appealing, so Women's Justice Advocate Naima Sakande conducted an 18-month research project, funded by the Griffins Society and hosted at the Institute of Criminology at the University of Cambridge, to identify the barriers faced by women seeking to overturn unsafe convictions or unfair sentences in the Court of Appeal. Naima found that more than one in three women did not know how to lodge an appeal, that there has been a 36% drop in women appealing between 2011 and 2019, and that more than one in three women felt that the effect of imprisonment on their children had not been considered.

We also shone a light on TV licence prosecutions. Women account for 73% of TV Licensing prosecutions, despite making up only 49% of licence holders. Magistrate Court reforms have meant that most TV Licensing cases are heard in private, frequently without the participation of the defendant, meaning many people are convicted without even knowing. APPEAL is committed to ending this discriminatory and criminalising system of debt enforcement.

**Bound by Injustice**

Our peer support network, named Bound by Injustice by the participants in recognition of the unfortunate bond which unites them, brings together families of wrongfully convicted people, as well as innocent people who have served prison sentences who APPEAL represents. People whose loved ones are in prison for crimes they didn't commit often tell us that they feel like they are serving their loved one's prison sentence alongside them, wracked with anxiety about their wellbeing, missing their support in daily life, as well as in difficult times such as illness and bereavement. At the same time, they often want to use their voices to speak out against the system which has failed their loved one and advocate for change.

This year our usual face-to-face retreat was replaced by a series of virtual Healing Circles, run by a specialist partner from the United States, Healing Justice. These online workshops brought victims of miscarriages of justice and their loved ones together to work through their trauma and begin to heal. In 2020-21 we held six Circles, with 30 participants.

The resilience of the Bound By Injustice community are the APPEAL team's daily inspiration.

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**FINANCIAL REVIEW**

**Principal funding sources**

The total donations and grants received by APPEAL in 2020-21 were £407,635. Appeal is extremely grateful to all of our donors in the 2020-2021 financial year for their generous support of our work.

APPEAL holds a contract with the Legal Aid Agency to represent people seeking to challenge their conviction or sentence at the CCRC or Court of Appeal levels - which is a unique contract in the current Legal Aid regime. This funding source is limited and most of the work APPEAL undertakes is not covered by legal aid payments, however the contract is vital as a source of funds for the payment of experts and the work of forensic science laboratories where pro bono assistance cannot be obtained.

Further, the contract enables APPEAL to obtain civil Legal Aid for judicial review cases arising out of criminal appeal proceedings such as challenges to public bodies who decline to allow access to evidence. The contract also allows such litigation to be brought with a level of costs protection for clients seeking judicial review which is also critical.

This Legal Aid contract means that APPEAL's donors never pay for things that the state should be paying for, but rather private funding is directed at work that is not statutorily supported, but APPEAL hopes one day will be as a result of its efforts.

**Reserves policy**

The trustees have given this much consideration given our unusual dual status as both a law practice and a charity and have formulated a reserves policy which demonstrates the financial prudence required to satisfy all of our regulatory requirements and our commitment to our clients.

There is no swift resolution in appeals cases, which can take 5 years to move slowly through the court process. Similarly, there is no "quick fix" available for the systemic problems that beset the justice system.

Legal Aid covers only a small amount of the work APPEAL needs to do on cases to represent clients effectively and only pays out at the end of the case, which is not a timetable within APPEAL's control.

Therefore, the Trustees have concluded that it is necessary for APPEAL to have a longer term reserves policy than is often held by charitable organisations of this size. As a law practice engaged in cases that entail a long-term commitment to vulnerable clients who would be unable to find alternative representation, APPEAL has a duty to ensure that its operations are not threatened by cash-flow issues so the team can provide a continuity of service, especially when a case is "live" at the Court of Appeal or the Criminal Cases Review Commission.

Additionally, as APPEAL's clients would be unlikely to find another law practice prepared to represent them, were APPEAL to have to close its doors, to protect clients' interests, the organisation would need to lodge applications with the Criminal Cases review Commission or the Court of Appeal on behalf of all existing clients before doing so, using such evidence as had been mustered prior to that time. This would take at least four months to complete.

The charity therefore holds at least four months running costs in reserve as standard.

**Going concern**

The trustees consider APPEAL to be a going concern from an review of its management accounts, bank balances, and resource development efforts, which include diverse revenue streams of grants, donations and legal aid.

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Selection and appointment of new trustees**

The trustees/ directors are selected in accordance with the regulatory requirements for law practices, which are that all directors of a law practice must be lawyers. When new trustees/directors are required, candidates are identified, considered and appointed by a vote of the current Board of Trustees.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Risk	Mitigation
Human resources - turnover of staff can have a serious effect within a small organisation	Paying staff fairly and supporting their development to attract and retain skilled staff who share APPEAL's ethos.
Fundraising - sufficient funds are needed to meet existing commitments and achieve objectives and future fundraising is uncertain within a challenging financial environment.	This is mitigated by close monitoring of budgets on a monthly basis. The diversification of income streams is a key strategic objective for the coming years.
Regulation - maintaining SRA authorisation, legal aid contract and Specialist Quality Mark (SQM)	Fully electronic case and file management and regular monitoring of our compliance duties.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
07556168 (England and Wales)

**Registered Charity number**  
1144162

**Registered office**  
6 - 8 Amwell Street (First Floor)  
London  
EC1R 1UQ

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**Trustees**

J Hingston Barrister  
G F Maddocks Solicitor (resigned 30.3.21)  
C David Solicitor  
Ms A Khan Solicitor

**Independent Examiner**

Mrs Natalie Coleman  
ACCA  
Roy Pinnock & Co LLP  
Chartered Certified Accountants  
Wren House  
68 London Road  
St Albans  
Hertfordshire  
AL1 1NG

Approved by order of the board of trustees on 23 December 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Hingston', with a long horizontal flourish extending to the right.

J Hingston - Trustee

**Independent Examiner's Report to the Trustees of  
Centre for Criminal Appeals**

**Independent examiner's report to the trustees of Centre for Criminal Appeals ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of**  
**Centre for Criminal Appeals**

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs Natalie Coleman  
ACCA  
Roy Pinnock & Co LLP  
Chartered Certified Accountants  
Wren House  
68 London Road  
St Albans  
Hertfordshire  
AL1 1NG

23 December 2021



**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	198,095	209,540	407,635	243,051
<b>Charitable activities</b>	4				
Casework		15,894	-	15,894	16,586
Investment income	3	1,784	-	1,784	265
<b>Total</b>		<u>215,773</u>	<u>209,540</u>	<u>425,313</u>	<u>259,902</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	3,061	6,111	9,172	5,277
<b>Charitable activities</b>	6				
Casework		84,366	138,122	222,488	197,343
Communications		4,673	39,895	44,568	1,437
Other		39,415	18,713	58,128	42,460
<b>Total</b>		<u>131,515</u>	<u>202,841</u>	<u>334,356</u>	<u>246,517</u>
<b>NET INCOME</b>		<u>84,258</u>	<u>6,699</u>	<u>90,957</u>	<u>13,385</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		220,241	85,661	305,902	292,517
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>304,499</u>	<u>92,360</u>	<u>396,859</u>	<u>305,902</u>

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	1,209	-	1,209	2,522
<b>CURRENT ASSETS</b>					
Debtors	13	10,008	59,872	69,880	5,008
Cash at bank and in hand		<u>327,068</u>	<u>32,488</u>	<u>359,556</u>	<u>312,050</u>
		337,076	92,360	429,436	317,058
<b>CREDITORS</b>					
Amounts falling due within one year	14	(33,786)	-	(33,786)	(13,678)
<b>NET CURRENT ASSETS</b>		<u>303,290</u>	<u>92,360</u>	<u>395,650</u>	<u>303,380</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		304,499	92,360	396,859	305,902
<b>NET ASSETS FUNDS</b>		<u>304,499</u>	<u>92,360</u>	<u>396,859</u>	<u>305,902</u>
Unrestricted funds	15			304,499	220,241
Restricted funds				<u>92,360</u>	<u>85,661</u>
<b>TOTAL FUNDS</b>				<u>396,859</u>	<u>305,902</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued  
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2021 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a large, stylized 'J' followed by a long, horizontal, wavy line that ends in a small loop.

J Hingston - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The net assets of the charity have increased by £90,957 this year. Despite the challenges posed by the coronavirus pandemic, the trustees are of the opinion that the future of the charity is secure for at least the next 12 months and that, on this basis, the charity is a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Costs are allocated directly to the activity to which they relate. Where the costs incurred relate to more than one activity, they are apportioned on a basis consistent with the resource.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

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

**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 after allowing for any trade discounts due.

**2. DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Donations	141,853	30,619
Grants	264,047	210,728
Gift aid	<u>1,735</u>	<u>1,704</u>
	<u>407,635</u>	<u>243,051</u>

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>1,784</u>	<u>265</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.21	31.3.20
	Casework	Total activities
	£	£
Legal aid	<u>15,894</u>	<u>16,586</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.21	31.3.20
	£	£
Staff costs	<u>8,172</u>	<u>5,207</u>

**Other trading activities**

	31.3.21	31.3.20
	£	£
Fundraising costs	<u>1,000</u>	<u>70</u>
Aggregate amounts	<u>9,172</u>	<u>5,277</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Casework	218,539	3,949	222,488
Communications	<u>44,483</u>	<u>85</u>	<u>44,568</u>
	<u>263,022</u>	<u>4,034</u>	<u>267,056</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**7. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
Other resources expended	44,520	13,608	58,128
Casework	3,880	69	3,949
Communications	85	-	85
	<u>48,485</u>	<u>13,677</u>	<u>62,162</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Independent examiner	1,836	1,776
Depreciation - owned assets	<u>1,313</u>	<u>1,313</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**10. STAFF COSTS**

	31.3.21	31.3.20
	£	£
Wages and salaries	214,634	164,897
Social security costs	16,863	12,598
Other pension costs	9,665	6,649
	<u>241,162</u>	<u>184,144</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000. The highest wage paid was £35,000 per annum.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**10. STAFF COSTS - continued**

Staff costs have been apportioned between projects and their associated funds on a time basis.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	69,193	173,858	243,051
<b>Charitable activities</b>			
Casework	16,586	-	16,586
Investment income	265	-	265
<b>Total</b>	<u>86,044</u>	<u>173,858</u>	<u>259,902</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,277	-	5,277
<b>Charitable activities</b>			
Casework	51,017	146,326	197,343
Communications	515	922	1,437
Other	11,656	30,804	42,460
<b>Total</b>	<u>68,465</u>	<u>178,052</u>	<u>246,517</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>17,579</u>	<u>(4,194)</u>	<u>13,385</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	202,662	89,855	292,517
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>220,241</u>	<u>85,661</u>	<u>305,902</u>



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	300	11,997	12,297
<b>DEPRECIATION</b>			
At 1 April 2020	300	9,475	9,775
Charge for year	-	1,313	1,313
At 31 March 2021	300	10,788	11,088
<b>NET BOOK VALUE</b>			
At 31 March 2021	-	1,209	1,209
At 31 March 2020	-	2,522	2,522

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Prepayments and accrued income	69,880	5,008

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	11,963	1,721
Social security and other taxes	16,281	7,962
Other creditors	3,706	1,161
Accrued expenses	1,836	2,834
	33,786	13,678

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**15. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	220,241	84,258	304,499
<b>Restricted funds</b>			
Casework	2,826	-	2,826
Women's Justice Initiative	51,394	7,854	59,248
Miscarriages of Justice in the North of England	-	5,973	5,973
Open Justice	-	16,340	16,340
Staff training	1,897	(1,177)	720
Fighting Fund	11,164	(11,164)	-
Resource development & communications	-	5,919	5,919
All Party Parliamentary Group Secretariat	18,380	(17,046)	1,334
	<u>85,661</u>	<u>6,699</u>	<u>92,360</u>
<b>TOTAL FUNDS</b>	<u>305,902</u>	<u>90,957</u>	<u>396,859</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	215,773	(131,515)	84,258
<b>Restricted funds</b>			
Women's Justice Initiative	115,934	(108,080)	7,854
Miscarriages of Justice in the North of England	10,000	(4,027)	5,973
Open Justice	49,192	(32,852)	16,340
Staff training	-	(1,177)	(1,177)
Fighting Fund	-	(11,164)	(11,164)
Resource development & communications	19,920	(14,001)	5,919
All Party Parliamentary Group Secretariat	1,334	(18,380)	(17,046)
Bound by Injustice	13,160	(13,160)	-
	<u>209,540</u>	<u>(202,841)</u>	<u>6,699</u>
<b>TOTAL FUNDS</b>	<u>425,313</u>	<u>(334,356)</u>	<u>90,957</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**15. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	202,662	17,579	220,241
<b>Restricted funds</b>			
Casework	5,678	(2,852)	2,826
Women's Justice Initiative	17,228	34,166	51,394
Miscarriages of Justice in the North of England	4,500	(4,500)	-
Staff training	1,897	-	1,897
Show Us The Evidence campaign	3,006	(3,006)	-
Fighting Fund	9,171	1,993	11,164
All Party Parliamentary Group Secretariat	48,375	(29,995)	18,380
	<u>89,855</u>	<u>(4,194)</u>	<u>85,661</u>
<b>TOTAL FUNDS</b>	<u>292,517</u>	<u>13,385</u>	<u>305,902</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,044	(68,465)	17,579
<b>Restricted funds</b>			
Casework	20,000	(22,852)	(2,852)
Women's Justice Initiative	123,028	(88,862)	34,166
Miscarriages of Justice in the North of England	-	(4,500)	(4,500)
Show Us The Evidence campaign	-	(3,006)	(3,006)
Fighting Fund	11,080	(9,087)	1,993
Resource development & communications	2,000	(2,000)	-
All Party Parliamentary Group Secretariat	1,750	(31,745)	(29,995)
Rent contribution	15,000	(15,000)	-
Bound by Injustice	1,000	(1,000)	-
	<u>173,858</u>	<u>(178,052)</u>	<u>(4,194)</u>
<b>TOTAL FUNDS</b>	<u>259,902</u>	<u>(246,517)</u>	<u>13,385</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	202,662	101,837	304,499
<b>Restricted funds</b>			
Casework	5,678	(2,852)	2,826
Women's Justice Initiative	17,228	42,020	59,248
Miscarriages of Justice in the North of England	4,500	1,473	5,973
Open Justice	-	16,340	16,340
Staff training	1,897	(1,177)	720
Show Us The Evidence campaign	3,006	(3,006)	-
Fighting Fund	9,171	(9,171)	-
Resource development & communications	-	5,919	5,919
All Party Parliamentary Group Secretariat	48,375	(47,041)	1,334
	<u>89,855</u>	<u>2,505</u>	<u>92,360</u>
<b>TOTAL FUNDS</b>	<u>292,517</u>	<u>104,342</u>	<u>396,859</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	301,817	(199,980)	101,837
<b>Restricted funds</b>			
Casework	20,000	(22,852)	(2,852)
Women's Justice Initiative	238,962	(196,942)	42,020
Miscarriages of Justice in the North of England	10,000	(8,527)	1,473
Open Justice	49,192	(32,852)	16,340
Staff training	-	(1,177)	(1,177)
Show Us The Evidence campaign	-	(3,006)	(3,006)
Fighting Fund	11,080	(20,251)	(9,171)
Resource development & communications	21,920	(16,001)	5,919
All Party Parliamentary Group Secretariat	3,084	(50,125)	(47,041)
Rent contribution	15,000	(15,000)	-
Bound by Injustice	14,160	(14,160)	-
	<u>383,398</u>	<u>(380,893)</u>	<u>2,505</u>
<b>TOTAL FUNDS</b>	<u>685,215</u>	<u>(580,873)</u>	<u>104,342</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**17. RESTRICTED FUNDS**

**Casework**

Grants and donations were received from:

The Roddick Foundation

Lankelly Chase

Network for Social Change

Big D's BBQ

Victoria Halden

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**17. RESTRICTED FUNDS - continued**

to be used in the Open Justice and Bound by Injustice projects.

**Women's Justice Initiative**

Grants were received from:

Lankelly Chase

The Legal Education Foundation

The Lloyds Foundation

Eleanor Rathbone Charitable Trust

to address Women's Justice.

**Resource Development & communications**

A grant was received from the Woodford Family Charitable Trust.

**Bound by Injustice**

A grant was received from Lankelly Chase

A donation was received from Big D's BBQ

**Innocence Initiative**

A grant was received from Evan Cornish to address criminal justice accountability in the North of England.