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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 2024
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

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

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 2024. 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:

APPEAL is a charity and law practice dedicated to challenging wrongful convictions and promoting a fairer justice system..

An Impact report detailing the organisation's work over the last year can be found on the APPEAL website, at www.appeal.org.uk. Some highlights are contained within this report.

We bring unsafe convictions and unfair sentences to the Court of Appeal and the Criminal Cases Review Commission. We campaign on the wider issues our cases touch upon in order to achieve reform of the criminal justice system. We deploy our expert knowledge to identify particular issues of concern, conduct research and publish our findings.

During 2023-24, APPEAL has continued to challenge wrongful convictions and unfair sentences, bringing cases to the Court of Appeal (Criminal Division) and the Criminal Cases Review Commission. In accordance with its Theory of Change, APPEAL has supported individuals and their families who have experienced a miscarriage of justice and who cannot afford to pay for an appeal lawyer.

APPEAL has also campaigned on wider issues to achieve reform of the criminal justice system. The organisation deploys its expert knowledge to identify particular issues of concern, conduct research, publish findings and campaign.

In 2023, having founded APPEAL and led the organisation for a decade, Emily Bolton stepped down from her role as Director, to focus on casework. She handed leadership of the organisation over to two Co Directors, Emma Torr (Barrister) and Matt Foot (Solicitor) and an expanded Board. Under this new leadership, APPEAL has and will continue to challenge wrongful convictions and promote a fairer justice system.

This transition has been during a big year for APPEAL. We have had successes in the court, with three convictions quashed in the Court of Appeal. These cases provide a unique opportunity for systemic reform to ensure history does not repeat the same mistakes.

The publicity we have received - particularly with Andy Malkinson's case - has brought with it hundreds of letters and emails from others protesting their innocence and seeking APPEAL's legal expertise.

The key focuses of APPEAL's work continues to include wrongful convictions, women's justice, racial justice and police accountability. In addition to this APPEAL continues to support victims of miscarriage of justice through its survivors' advocacy work and will be campaigning to reform the current compensation regime for wrongful convictions.

Joining the fight against wrongful convictions, APPEAL is proud to introduce five dynamic and esteemed patrons, Charlie Falconer, Baron Falconer of Thoroton PC, KC, Ian Hislop, Michael Mansfield KC, Dame Emma Thompson OBE and Winston Trew. Their support stands as a powerful endorsement of APPEAL's mission in fighting wrongful convictions and demanding a fair justice system.

Report of the Trustees
for the Year Ended 31 March 2024

Joe Hingston

Chair

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

APPEAL is supported by lawyers at commercial law firms who contribute time pro bono to case screening and litigation efforts as well as to system research directed at reform. The firms assign junior, senior and administrative staff to the cases and research assignments.

APPEAL also works with university students reading law and related disciplines through a clinical legal education programme. The students are trained in appeal practice and the causes of miscarriages of justice, and contribute their time to cases and research projects.

APPEAL's policy is not to offer unpaid internships, due to concerns about social mobility and exploitation. Work placements are only offered to students where the sponsoring institution covers some student expenses and/or provides academic credit..

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

The past year has seen several successes including:

- The overturning of the convictions of Andrew Malkinson, Basil Peterkin and Saliah Mehmet;
- Drafting of consultation responses to the Law Commission's Issues Paper on Criminal Appeals and the Sentencing Council's consultations affecting women and girls in the criminal justice system.
- Reform of the miscarriage of justice compensation scheme involving the removal of the requirement to repay the costs of living in prison

Visit: <https://appeal.org.uk/impact-report-2023-24/> for more details of APPEAL's work over the last 12 months.

Aims for the future

Looking to the future, APPEAL aims to fulfil the following objectives in 2024-25;

1. **Play a key role in achieving root and branch reform:** working with the Law Commission, Parliamentarians and other stakeholders to lay the groundwork for major reform of the appeals system in England and Wales. APPEAL will promote a fairer and more accountable system for overturning wrongful convictions including new leadership and culture change at the CCRC, reform of the test used by the CCRC in referring cases to the Court of Appeal and advocating for reform of evidence disclosure rules.
2. **Scrap the brutal test for compensation:** campaigning to bring together victims of miscarriage of justice who have been refused compensation and lobbying the Government so that the test for compensation is not based upon proving innocence beyond reasonable doubt.
3. **Influence the conversation about racism in criminal justice:** undertaking vital research at trial level into the stereotypes and racist themes which underpin joint enterprise prosecutions and present this work to bring about a non-racist approach to these cases.
4. **Promote co-production and lived experience:** People with lived experience of the harms of the criminal justice system are vital in advocating for change. Working on developing more opportunities for co-production, will place those with lived experience at the heart of system reform efforts.

FINANCIAL REVIEW

Financial position

During the financial period, the charity received income of £687,450 (2023 £454,534) and had expenditure of £524,400 (2023 £430,243) giving a surplus for the year of £163,050 (2023 £24,291)

Total funds at 31 March 2024 stood at £752,781 (2023 £589,731) of which £519,614 was unrestricted and available for the charity's general use (2023 £492,731). £38,168 was restricted to the specific purposes for which the money was given (2023 £97,000). A further £194,999 was unrestricted but designated for particular projects, details of which can be found in the notes to the financial statements. It is anticipated that expenditure of the designated funds will occur within the next twelve months.

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Principal funding sources

The total donations and grants received by APPEAL in 2023-24 were £666,210. Appeal is extremely grateful to all of our donors in the 2023-2024 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 Court of Appeal or CCRC. Most of APPEAL's work is not covered by legal aid. We join with other stakeholders in calls for an increase in the proper provision for public funding for this work.

Reserves policy

The Trustees believe that APPEAL should hold financial reserves because the charity is dependent on income from funding sources from year to year, which is inevitably subject to fluctuation.

In light of APPEAL's dual status as both a law practice and a charity, the Trustees have formulated a reserves policy which demonstrates the appropriate financial prudence required to discharge all regulatory requirements and our commitment to our legal work, in line with the guidance issued by the Charity Commission. Recognising that the organisation works on appeal cases over many years, the Trustees have reviewed the charity's needs for reserves and concluded that the appropriate reserves policy is to hold between five and seven months running costs in reserve at the start of the financial year (between £315,916 and £442,283). This reserves policy is longer than some charitable organisations in order to ensure that APPEAL is able to discharge its legal obligations on its ongoing cases, taking into account relevant risk factors which affect the work. This has been an exceptional year in terms of core funding for APPEAL, with the publicity surrounding Andy Malkinson's exoneration and the Post Office scandal raising public awareness about miscarriages of justice that occur. The core funding raised this year will be used to cover the core expenditures for the coming year.

The Trustees maintain a continuous review of the organisation's financial position in order to ensure that its objectives can be met.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a private 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.

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The day to day running of the charity is delegated to the following senior management personnel:

Emma Torr (Co-Director)

Matt Foot (Co-Director)

The trustees agree a strategic and operations plan with the Co-Directors, as well as an annual budget each year. The Co-Directors then oversee the implementation of these objectives by the charity staff. Any item of expenditure that exceeds £300 has to be approved by a trustee.

Induction and training of new trustees

Trustees receive induction in the form of key documents to review and a "deep dive" into the work of the charity via a visit to the offices and meetings with staff. Trustees' training needs are kept under review and group or individual training will be offered if required.

Key management remuneration

APPEAL's salary policy is drafted with consultation of all staff, for approval by the trustees. It is comparatively flat in structure, is transparent and is reviewed every three years.

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 - staff turnover within a small organisation	Provide fair remuneration and support development
Fundraising - The need to hold sufficient funds to meet financial commitments and charity objectives, against an unpredictable fundraising environment	Accurate and regular monitoring of financial accounts and promoting diversification of income streams
Compliance-maintaining SRA authorisation, Legal Aid Agency contract and Specialist Quality Mark (SQM)	Proactive file management and inspection and timely monitoring of compliance duties

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07556168 (England and Wales)

Registered Charity number

1144162

Registered office

6th Floor, 72-75 Red Lion Street
London
WC1R 4NA

Trustees

J Hingston Barrister
C David Solicitor
J K Bindman Barrister
Ms M R Williams Barrister
Ms M Obi
Ms S Ahmad (resigned 1.11.23)

Independent Examiner

Mrs Natalie Coleman
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 6 December 2024 and signed on its behalf by:

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 2024.

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 member of the Association of Chartered Certified Accountants, 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
The Association of Chartered Certified Accountants

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

6 December 2024

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

		Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	569,599	96,611	666,210	447,682
Charitable activities	5				
Casework		18,323	-	18,323	5,789
Investment income	4	2,917	-	2,917	1,063
Total		<u>590,839</u>	<u>96,611</u>	<u>687,450</u>	<u>454,534</u>
EXPENDITURE ON					
Raising funds	6	9,615	5,919	15,534	22,474
Charitable activities	7				
Casework		298,973	129,252	428,225	307,428
Communications		9,748	3,945	13,693	52,290
Survivor advocate		3,947	11,100	15,047	-
Other		<u>46,674</u>	<u>5,227</u>	<u>51,901</u>	<u>48,051</u>
Total		<u>368,957</u>	<u>155,443</u>	<u>524,400</u>	<u>430,243</u>
NET INCOME/(EXPENDITURE)		221,882	(58,832)	163,050	24,291
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>492,731</u>	<u>97,000</u>	<u>589,731</u>	<u>565,440</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>714,613</u></u>	<u><u>38,168</u></u>	<u><u>752,781</u></u>	<u><u>589,731</u></u>

Centre for Criminal Appeals
T/A APPEAL

Balance Sheet
31 March 2024

		Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	14	3,760	-	3,760	1,257
CURRENT ASSETS					
Debtors	15	47,438	-	47,438	18,002
Cash at bank and in hand		686,770	38,168	724,938	590,121
		<u>734,208</u>	<u>38,168</u>	<u>772,376</u>	<u>608,123</u>
CREDITORS					
Amounts falling due within one year	16	(23,355)	-	(23,355)	(19,649)
		<u>710,853</u>	<u>38,168</u>	<u>749,021</u>	<u>588,474</u>
NET CURRENT ASSETS					
		<u>714,613</u>	<u>38,168</u>	<u>752,781</u>	<u>589,731</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>714,613</u>	<u>38,168</u>	<u>752,781</u>	<u>589,731</u>
NET ASSETS					
		<u>714,613</u>	<u>38,168</u>	<u>752,781</u>	<u>589,731</u>
FUNDS	17				
Unrestricted funds				714,613	492,731
Restricted funds				38,168	97,000
TOTAL FUNDS				<u>752,781</u>	<u>589,731</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 2024

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 6 December 2024 and were signed on its behalf by:

J Hingston - Trustee

Centre for Criminal Appeals
T/A APPEAL

Cash Flow Statement
for the Year Ended 31 March 2024

		31.3.24	31.3.23 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	136,544	15,206
Net cash provided by operating activities		<u>136,544</u>	<u>15,206</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,644)	(644)
Interest received		2,917	1,063
Net cash (used in)/provided by investing activities		<u>(1,727)</u>	<u>419</u>
Change in cash and cash equivalents in the reporting period		<u>134,817</u>	<u>15,625</u>
Cash and cash equivalents at the beginning of the reporting period		<u>590,121</u>	<u>574,496</u>
Cash and cash equivalents at the end of the reporting period		<u><u>724,938</u></u>	<u><u>590,121</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	163,050	24,291
Adjustments for:		
Depreciation charges	2,141	593
Interest received	(2,917)	(1,063)
(Increase)/decrease in debtors	(29,436)	6,796
Increase/(decrease) in creditors	3,706	(15,411)
Net cash provided by operations	<u>136,544</u>	<u>15,206</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	<u>590,121</u>	<u>134,817</u>	<u>724,938</u>
	<u>590,121</u>	<u>134,817</u>	<u>724,938</u>
Total	<u>590,121</u>	<u>134,817</u>	<u>724,938</u>

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. LEGAL FORM OF THE CHARITY

The charity is a charitable company limited by guarantee.

2. 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 £163,050 this year. 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 (including staff pension contributions) are allocated directly to the activity and fund to which they relate. Where the costs incurred relate to more than one activity or fund, 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

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.

Donated services

The charity is grateful for the donated services of commercial law firms who contribute time pro bono to case screening, litigation and system research. The trustees do not consider that any reliable monetary value can be placed on these services and, for this reason, no value has been reflected in the accounts.

3. DONATIONS AND LEGACIES

	31.3.24	31.3.23 as restated
	£	£
Donations	224,470	158,910
Grants	441,740	286,116
Gift aid	-	2,656
	<u>666,210</u>	<u>447,682</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. INVESTMENT INCOME

	31.3.24	31.3.23 as restated
	£	£
Deposit account interest	2,917	1,063
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23 as restated
	Casework	Total
	£	£
Legal aid	18,323	5,789
	<u> </u>	<u> </u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23 as restated
	£	£
Staff costs	14,373	22,278
	<u> </u>	<u> </u>

Other trading activities

	31.3.24	31.3.23 as restated
	£	£
Fundraising costs	1,161	196
	<u> </u>	<u> </u>
Aggregate amounts	15,534	22,474
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Casework	428,225
Communications	13,693
Survivor advocate	15,047
	<u>456,965</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	<u>33,480</u>	<u>18,421</u>	<u>51,901</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23 as restated
	£	£
Independent examiner	2,205	2,100
Depreciation - owned assets	<u>2,142</u>	<u>593</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. STAFF COSTS

	31.3.24	31.3.23 as restated
	£	£
Wages and salaries	386,910	312,313
Social security costs	33,848	26,517
Other pension costs	17,067	13,480
	<u>437,825</u>	<u>352,310</u>

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

	31.3.24	31.3.23 as restated
Staff	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000. The highest wage paid was £50,018 per annum.

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	300,528	147,154	447,682
Charitable activities			
Casework	5,789	-	5,789
Investment income	1,063	-	1,063
Total	<u>307,380</u>	<u>147,154</u>	<u>454,534</u>
EXPENDITURE ON			
Raising funds	22,474	-	22,474
Charitable activities			
Casework	151,536	155,892	307,428
Communications	42,371	9,919	52,290
Other	46,729	1,322	48,051
Total	<u>263,110</u>	<u>167,133</u>	<u>430,243</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
NET INCOME/(EXPENDITURE)	44,270	(19,979)	24,291
Transfers between funds	30,059	(30,059)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	74,329	(50,038)	24,291
RECONCILIATION OF FUNDS			
Total funds brought forward	418,402	147,038	565,440
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	492,731	97,000	589,731
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13. PRIOR YEAR ADJUSTMENT

Correction to the Financial Statements Year ended 31 March 2023

Due to a clerical error a grant of £10,000, whose purpose was restricted to the Bound by Injustice initiative, was wrongly classified as unrestricted.

The comparative figures have been restated to reflect the correct financial position at 31 March 2023.

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	1,339	300	12,972	14,611
Additions	-	-	4,645	4,645
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	1,339	300	17,617	19,256
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2023	407	300	12,647	13,354
Charge for year	268	-	1,874	2,142
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	675	300	14,521	15,496
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2024	664	-	3,096	3,760
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	932	-	325	1,257
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Prepayments and accrued income	47,438	18,002

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Trade creditors	5,858	2,719
Social security and other taxes	2,119	9,057
Other creditors	13,062	5,673
Accrued expenses	2,316	2,200
	23,355	19,649

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	492,731	26,883	519,614
Women's Justice Initiative	-	140,229	140,229
Core funding	-	49,000	49,000
Staff training	-	5,770	5,770
	492,731	221,882	714,613
Restricted funds			
Casework	5,326	-	5,326
Women's Justice Initiative	47,078	(43,718)	3,360
Staff training	-	13,391	13,391
Resource development & communications	5,919	(5,919)	-
All Party Parliamentary Group Secretariat	1,334	(1,334)	-
Bound by Injustice	11,100	(11,100)	-
Justice First Fellowship	18,394	(3,360)	15,034
Racial Justice Researcher	7,849	(6,792)	1,057
	97,000	(58,832)	38,168
TOTAL FUNDS	589,731	163,050	752,781

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	395,840	(368,957)	26,883
Women's Justice Initiative	140,229	-	140,229
Core funding	49,000	-	49,000
Staff training	5,770	-	5,770
	<hr/>	<hr/>	<hr/>
	590,839	(368,957)	221,882
Restricted funds			
Women's Justice Initiative	3,360	(47,078)	(43,718)
Staff training	15,000	(1,609)	13,391
Resource development & communications	-	(5,919)	(5,919)
All Party Parliamentary Group Secretariat	-	(1,334)	(1,334)
Bound by Injustice	1,500	(12,600)	(11,100)
Justice First Fellowship	49,751	(53,111)	(3,360)
Racial Justice Researcher	27,000	(33,792)	(6,792)
	<hr/>	<hr/>	<hr/>
	96,611	(155,443)	(58,832)
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	687,450	(524,400)	163,050

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	418,402	44,270	30,059	492,731
Restricted funds				
Casework	5,326	-	-	5,326
Women's Justice Initiative	113,033	(36,896)	(29,059)	47,078
Miscarriages of Justice in the North of England	10,000	(10,000)	-	-
Resource development & communications	5,919	-	-	5,919
All Party Parliamentary Group Secretariat	1,334	-	-	1,334
Bound by Injustice	100	11,000	-	11,100
Justice First Fellowship	10,326	8,068	-	18,394
Staff wellbeing	1,000	-	(1,000)	-
Racial Justice Researcher	-	7,849	-	7,849
	<u>147,038</u>	<u>(19,979)</u>	<u>(30,059)</u>	<u>97,000</u>
TOTAL FUNDS	<u>565,440</u>	<u>24,291</u>	<u>-</u>	<u>589,731</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	307,380	(263,110)	44,270
Restricted funds			
Women's Justice Initiative	59,419	(96,315)	(36,896)
Miscarriages of Justice in the North of England	-	(10,000)	(10,000)
Bound by Injustice	12,000	(1,000)	11,000
Justice First Fellowship	57,859	(49,791)	8,068
Racial Justice Researcher	15,424	(7,575)	7,849
Costs of producing impact report	2,452	(2,452)	-
	<u>147,154</u>	<u>(167,133)</u>	<u>(19,979)</u>
TOTAL FUNDS	<u>454,534</u>	<u>(430,243)</u>	<u>24,291</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	418,402	71,153	30,059	519,614
Women's Justice Initiative	-	140,229	-	140,229
Core funding	-	49,000	-	49,000
Staff training	-	5,770	-	5,770
	<hr/> 418,402	<hr/> 266,152	<hr/> 30,059	<hr/> 714,613
Restricted funds				
Casework	5,326	-	-	5,326
Women's Justice Initiative	113,033	(80,614)	(29,059)	3,360
Miscarriages of Justice in the North of England	10,000	(10,000)	-	-
Staff training	-	13,391	-	13,391
Resource development & communications	5,919	(5,919)	-	-
All Party Parliamentary Group				
Secretariat	1,334	(1,334)	-	-
Bound by Injustice	100	(100)	-	-
Justice First Fellowship	10,326	4,708	-	15,034
Staff wellbeing	1,000	-	(1,000)	-
Racial Justice Researcher	-	1,057	-	1,057
	<hr/> 147,038	<hr/> (78,811)	<hr/> (30,059)	<hr/> 38,168
TOTAL FUNDS	<hr/> <hr/> 565,440	<hr/> <hr/> 187,341	<hr/> <hr/> -	<hr/> <hr/> 752,781

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. 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 £
Unrestricted funds			
General fund	703,220	(632,067)	71,153
Women's Justice Initiative	140,229	-	140,229
Core funding	49,000	-	49,000
Staff training	5,770	-	5,770
	<hr/>	<hr/>	<hr/>
	898,219	(632,067)	266,152
Restricted funds			
Women's Justice Initiative	62,779	(143,393)	(80,614)
Miscarriages of Justice in the North of England	-	(10,000)	(10,000)
Staff training	15,000	(1,609)	13,391
Resource development & communications	-	(5,919)	(5,919)
All Party Parliamentary Group Secretariat	-	(1,334)	(1,334)
Bound by Injustice	13,500	(13,600)	(100)
Justice First Fellowship	107,610	(102,902)	4,708
Racial Justice Researcher	42,424	(41,367)	1,057
Costs of producing impact report	2,452	(2,452)	-
	<hr/>	<hr/>	<hr/>
	243,765	(322,576)	(78,811)
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	1,141,984	(954,643)	187,341

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

19. RESTRICTED FUNDS

Casework

Grants and donations were received from:

Big D's BBQ

The Michael and Shirley Hunt Charitable Trust

to be used in the Bound by Injustice projects.

Women's Justice Initiative

A grants was received from:

The Legal Education Foundation

to address Women's Justice.

Justice First Fellowship

A grant was received from The Legal Education Foundation to provide training and project support for a trainee solicitor in order to advance access to justice.

Racial Injustice

A grant was received from The Baring Foundation to fund research into whether non-unanimous jury verdicts lead to miscarriages of justice for BAME defendants.

Staff Training

A grant was received from the Jomati Foundation to be used in staff training.

20. DESIGNATED FUNDS

At the balance sheet date the charity held the following unrestricted funds:

	£
General Fund	519,614
Designated Funds:	
Training	5,770
Women's Justice Initiative	140,229
Core funding	49,000

The general fund represents the free reserves of the charity.

The designated funds have been ring fenced by the Trustees for the following purposes:

An unrestricted donation received from the Jomati Foundation has been set aside for training.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. DESIGNATED FUNDS - continued

A unrestricted grant from Lankelly Chase has been set aside for use in the Women's Justice Initiative.

Unrestricted grants from the Roddick Foundation and the Network for Social Change have been set aside for the charity's core funding.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	224,470	158,910
Grants	441,740	286,116
Gift aid	-	2,656
	<hr/>	<hr/>
	666,210	447,682
Investment income		
Deposit account interest	2,917	1,063
Charitable activities		
Legal aid	18,323	5,789
	<hr/>	<hr/>
Total incoming resources	687,450	454,534
EXPENDITURE		
Raising donations and legacies		
Wages	12,747	21,159
Social security	1,147	679
Pensions	479	440
	<hr/>	<hr/>
	14,373	22,278
Other trading activities		
Fundraising costs	1,161	196
Charitable activities		
Wages	374,163	291,154
Social security	32,701	25,838
Pensions	16,588	13,040
Document fees	189	445
Travel	5,134	2,936
Expert fees	4,589	4,148
Other casework expenses	3,820	-
Communications	11,759	20,185
Client care	3,014	872
Clinical supervision	600	1,100
Carried forward	452,557	359,718

Centre for Criminal Appeals
T/A APPEAL

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23 as restated
	£	£
Charitable activities		
Brought forward	452,557	359,718
Survivor advocate resources	988	-
Survivor advocate facilitation	2,562	-
Survivor advocate crisis fund	551	-
Survivor advocate safeguarding	307	-
	<hr/>	<hr/>
	456,965	359,718
Support costs		
Management		
Rent & rates	6,174	4,596
Insurance	6,041	5,526
Light and heat	3,393	5,746
Telephone	1,230	1,404
Printing, postage & stationery	1,031	1,063
Sundries	1,503	757
I T Costs	7,696	7,936
Recruitment	1,613	675
Training	1,609	2,210
Cleaning	467	800
Staff travel	2,723	3,194
	<hr/>	<hr/>
	33,480	33,907
Governance costs		
Independent examiner	2,205	2,100
Practice certificates	337	679
Bookkeeping	11,343	10,130
Bank charges	117	71
SRA fees	2,278	571
Plant and machinery	268	268
Computer equipment	1,873	325
	<hr/>	<hr/>
	18,421	14,144
Total resources expended	<hr/>	<hr/>
	524,400	430,243
Net income	<hr/>	<hr/>
	163,050	24,291

This page does not form part of the statutory financial statements