

INSIDE JUSTICE

England & Wales · Charity number 1178336

Details

Status Registered

Legal form CIO

Registered 2018-05-10

Register [View on the Charity Commission register](#)

Contact

Address One Business Village
1 Emily Street
Hull
HU9 1ND

Phone 02039618790

Email info@insidejustice.co.uk

Website www.insidejustice.co.uk

Activities

Objects: TO PROMOTE THE SOUND ADMINISTRATION OF THE LAW FOR THE PUBLIC BENEFIT BY: - PROVIDING ADVICE AND EXPERT, SCIENTIFIC AND LEGAL SUPPORT TO PRISONERS WHO MAY HAVE UNSAFE CONVICTIONS; - MAKING SUBMISSIONS AND ASSISTING OTHERS IN MAKING SUBMISSIONS TO THE CRIMINAL CASES REVIEW COMMISSION IN CASES OF ALLEGED MISCARRIAGES OF JUSTICE; - ENCOURAGING GOOD PRACTICE IN THE RETENTION OF EVIDENCE, IN COLLABORATION WITH RELEVANT PUBLIC BODIES;- EDUCATING STUDENTS AND OTHER STAKEHOLDERS ABOUT INVESTIGATION OF CRIME AND MISCARRIAGES OF JUSTICE.

Activities: Founded in 2010 Inside Justice undertakes pro bono criminal casework and investigations, providing free access to experts and highlighting individual and systemic failings. Our casework empowers disadvantaged individuals and our vision is to deliver justice by working with statutory partners to achieve a fair and transparent criminal system for all.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£75,560	£88,644	-	-
2024-05-31	£120,460	£85,662	-	-
2023-05-31	£105,090	£131,081	-	-
2022-05-31	£115,092	£161,382	-	-
2021-05-31	£113,724	£158,891	-	-

Trustees

Name	Role	Appointed
Wendy Odell Callaway	Chair	2025-10-20
Dr Ann Priston		2017-10-09
Jessica Ritchie		2022-02-22
Joanne Elizabeth Millington		2022-02-22
Laura Maria Peacock		2026-05-08
Peter Watson		2025-01-01
Susan Frances Fraser		2025-01-01
TOM CONTI		2017-10-09
Tracy Louise Alexander		2026-01-14

INSIDE JUSTICE

England & Wales - Charity number 1178336

Accounts

Charity registration number:
1178336 (England)
SCO53771 (Scotland)

Inside Justice

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Paul Roper
McKellens Limited
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Inside Justice

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 14
Independent Examiner's Report	15
Statement of Financial Activities	16
Balance Sheet	17
Notes to the Financial Statements	18 to 26

Inside Justice

Reference and Administrative Details

Trustees	T Harrison (Chair of Trustees)
	Dr A Priston OBE (Deputy Chair)
	T Conti
	S F Fraser - appointed 01/01/2025
	J Millington
	W O'Dell Callaway - appointed 20/10/2025
	S Page - resigned 20/10/2025
	J Ritchie
	P Watson - appointed 01/01/2025
Senior Management / Leadership Team	S Niblock, CEO
	N Holford, Head of Casework
Charity Registration Number	1178336 (England) SCO53771 (Scotland)
Registered Office	One Business Village Emily Street Kingston upon Hull East Yorkshire HU9 1ND
Independent Examiner	Paul Roper McKellens Limited 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN
Bankers	Santander UK (to September 2024) Bridle Road Bootle Merseyside L30 4GB
	Co-Operative (from September 2024) Skelmersdale PO Box 250, Delf House Southway Skelmersdale WN8 6WT

Inside Justice

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable incorporated organisation for the year ended 31 May 2025.

Message from the Chair and CEO

This past year has been one of transformation and resolve at Inside Justice.

Against a backdrop of rising applications from prisoners who maintain their innocence, systemic strains on the criminal justice system, and continued financial pressures across the charitable sector, we have remained steadfast in our commitment to truth, fairness, and accountability.

In 2024-25, Inside Justice received more than 800 new applications, demonstrating the scale of need for our unique, independent expertise. Thanks to the dedication of our small team, volunteer caseworkers, and extraordinary pro bono Advisory Panel, we were able to make meaningful progress in cases where hope had all but faded. Eight new cases were brought before our Panel this year, a powerful reminder that the potential for justice is only unlocked when expertise, tenacity, and compassion combine.

We were also delighted to welcome our new CEO, Professor Sarah Niblock, in May 2024. Sarah brings a wealth of experience in leadership, media, and ethics, and is already advancing bold plans to grow our impact, diversify our income, and expand our reach into new regions, including Scotland.

Meanwhile, we've continued to challenge the system itself, sharing data and insights with decision-makers to help prevent future miscarriages. Our education partnerships with universities are equipping the next generation of legal and forensic professionals with the skills and values to uphold justice from the start.

This report sets out our impact, our priorities, and our deep gratitude to those who make our work possible.

We look forward to the year ahead with purpose, determination, and hope.

T. Harrison
Chair of Trustees

Professor Sarah Niblock
Chief Executive Officer

Inside Justice

Trustees' Report

Objectives and activities

Objectives and aims

Inside Justice exists to uncover the truth, prevent miscarriages of justice, and improve the criminal justice system for everyone. We believe that justice is not a privilege, but a right. That no one should be forgotten behind bars. And that integrity, science, and compassion must sit at the heart of our legal system. Our mission is to support prisoners who maintain their innocence and to influence structural change that makes wrongful convictions less likely in the future.

Inside Justice was originally founded in 2010 as a project within Inside Time, the national newspaper for people in prison. In 2018, we became an independent charity and registered as a Charitable Incorporated Organisation (CIO) so that we could grow our services, partnerships and impact.

The objects of *Inside Justice* as set out in its governing document, its Constitution, are to promote the sound administration of the law for the public benefit by:

- Providing advice and expert scientific and legal support to prisoners who may have unsafe convictions;
- Making submissions and assisting others in making submissions to the Criminal Cases Review Commission in cases of alleged miscarriage of justice;
- Encouraging good practice in the retention of evidence, in collaboration with relevant public bodies;
- Educating students and other stakeholders about investigation of crime and miscarriages of justice.

Our work is rooted in four core aims:

Casework

We provide expert advice and practical help to prisoners who may have been wrongly convicted, and to their families. Our team assesses hundreds of applications annually, progressing those with a credible claim to miscarriage of justice through scoping reviews, full investigations, and where appropriate, onward support to the Criminal Cases Review Commission (CCRC) or legal representatives.

Expert investigation

We host a unique, multidisciplinary Advisory Panel of pro bono senior scientists, lawyers, investigators and forensic specialists. This panel brings together some of the country's leading minds to reinvestigate complex cases and to examine systemic failings in the justice process.

Education

We are building the foundations for long-term change by partnering with universities and professional training bodies. By bringing real-world cases and ethical thinking into the classroom, we equip tomorrow's practitioners with the skills and values to prevent injustice.

Systemic change

We work alongside others to identify policy gaps, promote best practice, and share our data and insight with those in a position to drive reform. From evidence retention protocols to digital case access, we contribute to national conversations with lived and learned expertise.

These activities are guided by our governing document and in accordance with the Charities Act 2011, with particular regard to delivering clear public benefit. You can read more about our structure on p.12 of this report.

Inside Justice

Trustees' Report

Objectives, strategies and activities

Inside Justice remains a small charity with a national footprint and our impact is only possible thanks to the extraordinary commitment, skill, and generosity of our people. Our model blends a lean core team with a growing network of highly experienced volunteers and pro bono professionals, all united by a commitment to fairness, truth, and justice.

Our operational staff team comprises fewer than two full-time equivalent posts, yet their work spans case triage, volunteer and staff management, fundraising, media relations, stakeholder engagement, operations, governance and administration.

This year we welcomed Professor Sarah Niblock as Chief Executive in May 2024, taking over from Nora Holford, who led the organisation with skill and dedication during the interim period alongside her ongoing role as Head of Casework. We extend our sincere thanks to Ms Holford for her ongoing dedication and support.

Inside Justice continues to operate as a remote organisation with minimal overheads and high digital efficiency, ensuring that charitable resources go where they're needed most: into casework and systemic change.

Expanded pro bono network

This year, we expanded our pro bono capacity beyond casework and forensics to include:

A Project Manager, supporting the development of our new CPD and educational materials

A Head of Digital, advising on system improvements and data workflows

Social media and communications volunteers, helping amplify our voice and campaigns

A new Finance Manager and Bookkeeper, both highly experienced, ensuring robust financial oversight and reporting

These new roles reflect the growing recognition of Inside Justice as a professional, ethical, and impactful organisation, one that experienced individuals actively seek to support through in-kind service.

Advisory panel

Our Advisory Panel of over 30 pro bono experts in law, science, and investigation remains a cornerstone of our work. Their contributions are detailed in the *Expert investigation - Advisory Panel* section on p6 but their presence also signals the trust placed in Inside Justice's independence, rigour, and credibility.

Culture, ethics and safeguarding

We are proud of our inclusive, values-driven culture. Safeguarding remains a live priority, particularly in relation to vulnerable applicants and the wellbeing of staff and volunteers. All staff and trustees receive regular updates and guidance in line with our safeguarding policy.

As we look to the future, we know that people are our greatest asset and we are deeply grateful to every single individual who chooses to stand with us in the pursuit of justice.

Inside Justice

Trustees' Report

Our impact in 2024-25 at a glance

Despite operating with minimal staff and financial resources, Inside Justice responded to rising need and seized new opportunities to grow our reach, relevance, and resilience:

881 new applications received from prisoners asserting innocence

256 applicants received a written assessment and support at Tier 1 including signposting where we couldn't take the case forward.

29 applications received from women, a group increasingly at risk of injustice and underrepresentation

266 non-applicant correspondence pieces handled

New online portal launched, enabling secure digital applications and case file uploads

Volunteer caseworker programme expanded, with 14+ new recruits clearing a significant case backlog

University partnerships expanded, offering real-world case engagement for students across multiple disciplines

Dramatic increase in public engagement, including a 674% rise in social media interactions over 90 days

Strategic partnerships sparked by our presence at CrimeCon UK - leading to new collaboration inquiries and a raised public profile

Subscription-based donor programme launched, offering exclusive content and a deeper understanding of our work

Trust and foundation bid submissions doubled, as we strengthen our income pipeline and long-term sustainability

Reserves now at £46,155 offering greater security and scope for investment in future systems and staff

This snapshot reflects our commitment not only to investigating individual cases, but to evolving as a dynamic, influential charity helping shape a fairer justice system for all, while simultaneously supporting our team.

Tackling miscarriages of justice - casework

At the heart of Inside Justice's work lies our commitment to reviewing and investigating cases where individuals maintain they have been wrongly convicted. This year, casework continued at a high level, with 881 new applications received from prisoners across England and Wales - an exceptionally high volume, and consistent with the growing public recognition of our work.

Volunteer caseworker network

Our Tier 1 and Tier 2 review process is highly intensive, powered by a small team of highly experienced volunteer caseworkers, most of whom come from legal, policing, or forensic science backgrounds. This year, despite some turnover due to personal circumstances, we maintained a strong volunteer base of around 12 caseworkers. We successfully recruited new volunteers to maintain capacity, a testament to Inside Justice's growing visibility and reputation. They are mentored and developed via ongoing supervision.

The team conducted 75 scoping reviews this year and, for the first time in several years, we end the reporting period without a backlog awaiting Tier 2 review.

Inside Justice

Trustees' Report

Barriers to progressing cases

While our internal systems are lean and responsive, our ability to move cases forward continues to be impeded by practical and financial obstacles:

Many applicants struggle to obtain key trial documents, especially where their conviction occurred some time ago.

The Judge's summing-up transcript, often essential to understanding how a jury was directed, remains a critical gap. This document typically costs around £500, which is currently unaffordable for most applicants so places pressure on our funding remit.

Retrieving documents such as witness statements, MG5 case summaries, or defence case statements is frequently difficult due to retention issues or passage of time.

This year, we have begun exploring potential solutions to this systemic challenge, which we will take forward into 2025.

A trauma-informed, supportive approach

Every application is treated with care, diligence, and respect, even where we cannot take a case forward. We understand the emotional toll on those imprisoned while claiming innocence and aim to offer honest, informed feedback, alongside signposting to other services where appropriate. We have built an extensive, comprehensive signposting portal for caseworkers to provide applicants and enquirers with the details of appropriate support organisations.

Digital innovation

In June 2024, with funding from the WCIT Charity, we launched a secure digital casework portal, enabling applications and case materials to be submitted online. This modernised system improves our ability to work efficiently and securely, especially across a distributed volunteer team. Inside Justice's casework function continues to operate with rigour, compassion, and determination, ensuring that those with credible claims of wrongful conviction are not forgotten by the system.

Expert investigation - Advisory Panel

Inside Justice's Advisory Panel (AdPan) is a unique and vital element of our model - a collaborative forum of over 30 leading experts from the fields of law, forensic science, policing, and investigation, all of whom contribute their time and knowledge entirely pro bono. These experts apply their decades of specialist experience to some of the most complex and contested criminal cases in the UK. Their work is pivotal to Inside Justice's ability to rigorously re-examine convictions where new evidence or interpretation may justify a review.

How the Advisory Panel worked in 2024/25

The full Panel met five times across the year, with smaller sub-groups convened in between to focus on active cases and thematic concerns.

Panel meetings were used to:

Assess the viability of newly escalated cases

Guide strategic investigative steps

Identify systemic issues within the criminal justice process

Case examples from 2024-25

(The following are anonymised to protect confidentiality.)

Case A (with CCRC): A complex forensic case where one of our Panel members collated key reports to help the CCRC's case manager navigate conflicting evidence strands.

Inside Justice

Trustees' Report

Case B (arson): Our fire investigation expert identified flaws in the original court evidence. Although not sufficient on their own to form a submission, the work clarified the evidential landscape for the applicant and their legal team.

Case C (new submission): Raised serious concerns around forensic interpretation. The case has progressed to police engagement to confirm exhibit retention and next steps.

Case D (vehicle-related): Identified as potentially unsafe following expert analysis by a caseworker with specialist policing knowledge. However, delays in accessing the judge's summing-up are holding back progression.

Case E (forensic): Concerns were raised about delays in forensic follow-up by the CCRC. One of our Panel members produced a detailed report emphasising why specific investigative steps were essential.

Each of these cases involves a carefully selected subgroup of Panel members, chosen for the precise nature of the questions at hand.

Beyond individual cases

In addition to case reviews, the Advisory Panel contributed to Inside Justice's wider goals:

Informing systemic change recommendations;

Highlighting failings in forensic or investigative protocols;

Strengthening the evidence base for our influencing and education work;

Their involvement not only brought credibility and expertise to our investigations, but also modelled how a collaborative, pro bono approach can drive forward justice even in the most complex and under-resourced cases.

Education and prevention

A core part of Inside Justice's mission is not only to respond to miscarriages of justice, but to help prevent them from occurring in the first place. One of the most impactful ways we do this is through our education partnerships with universities, offering students real-world experience in understanding how wrongful convictions can happen and how they might be avoided. During 2024-25, we collaborated with four universities across England and Wales. These partnerships were led by our casework team in collaboration with academic staff, and involved an immersive, practice-based learning model:

Students were introduced to the appeals system in England and Wales, and to the structural causes of miscarriages of justice. Inside Justice staff delivered presentations highlighting real case examples and investigative principles. Working in groups, students were granted supervised access to anonymised real case files from our applicants. They were tasked with analysing the evidence, identifying potential issues, and determining whether grounds for appeal might exist. Each group presented their findings and recommendations at the end of the programme, often with input or feedback from Inside Justice's team.

Feedback from both students and academic staff has been overwhelmingly positive. Students report that the hands-on nature of the experience deepens their understanding of criminal procedure, sharpens their critical thinking, and enhances their ability to work with complex, sensitive material. By equipping future legal, forensic, and investigative professionals with a deeper understanding of how wrongful convictions happen - and how to spot red flags early - Inside Justice is actively investing in a more just and accountable system for tomorrow.

We plan to expand this programme further in 2025-26, including new institutions in Scotland, and to embed these partnerships more deeply into professional training pathways.

Inside Justice

Trustees' Report

Systemic change and policy engagement

Inside Justice exists not only to investigate individual miscarriages of justice, but to help prevent them from happening in the first place. Every case we handle provides a window into where the system is failing and fuels our drive for wider reform. The failings we see are not one-offs - they are often symptoms of entrenched systemic issues, such as poor evidence retention, inaccessible appeal pathways, and inadequate forensic scrutiny.

In 2024-25, we:

Contributed to multiple CCRC submissions and legal appeals and reviews, flagging recurring procedural flaws. Raised formal concerns about the cost and availability of judges' summing-up transcripts, which often block meaningful appeal.

Continued to analyse applications to extract common trends and actionable insights.

Manifesto for Justice - launched ahead of the 2024 General Election

Ahead of the UK general election, Inside Justice published and promoted its first Justice Reform Manifesto - a call to action grounded in our lived case experience. The manifesto outlines five key priority areas:

Evidence preservation and disclosure;

Forensic standards and independent oversight;

Access to appeal and legal aid reform;

Family support and trauma-informed communication;

Data transparency and system accountability.

It was shared with policymakers, media, professional bodies, and justice reform advocates and has already begun shaping conversations about reform.

Political and stakeholder engagement

In 2024-25, we strengthened our influencing capacity by:

Holding targeted meetings with MPs and parliamentary researchers, briefing them on issues emerging from our casework;

Building new relationships with stakeholders across justice, science, and civil society, including at the joint AI and Miscarriages of Justice conference we co-hosted with the British Academy of Forensic Sciences and Kings College London;

Igniting new partnerships and media interest following our impactful presence at CrimeCon UK 2024;

These efforts are helping to ensure that the real-world consequences of wrongful convictions for victims, families, and communities are not ignored in public policy debates. Inside Justice will continue to work with integrity, evidence, and empathy to influence a criminal justice system that upholds fairness, scrutiny, and accountability for all.

Plans and priorities for 2025-26

The year ahead will be one of strategic growth, creative engagement, and deeper systemic impact. Inside Justice remains committed to uncovering the truth and preventing future miscarriages of justice - and we are scaling up to meet the growing demand.

1. Expanding our reach across the UK

We are proud to be expanding into Scotland, laying the foundations for long-term partnership and impact. This includes cultivating relationships with legal, academic, and public audiences via engagement events supported by our new funded project, Access Unlocked. We aim to build meaningful collaborations with Scottish universities and stakeholders, and ensure our work reflects the distinct justice landscape across nations

Inside Justice

Trustees' Report

2. Driving systemic change through partnership

With the support of Shoosmiths Foundation, Access Unlocked will explore how miscarriages of justice arise and how they can be prevented through systemic reform. This project will bring together experts, public, media, and practitioners to drive lasting policy and practice improvements alongside public awareness.

We will also continue to promote our Justice Reform Manifesto, and engage parliamentarians and decision-makers in both Westminster and devolved administrations.

3. Strengthening casework delivery

We will continue to grow and support our volunteer caseworker team, increasing our ability to process and review high volumes of applications. Efforts will continue to overcome practical barriers in progressing cases, including securing access to key documents such as judges' summing-up transcripts. We will monitor and evaluate use of our digital application portal, seeking continuous improvement.

4. Expanding education and awareness

Our education programme with universities will be further developed and expanded, particularly in Scotland. We will produce new CPD and public education materials to help ensure that investigative and legal professionals are equipped to prevent injustice from the outset. Through podcasts, conferences, and media partnerships, we will continue to raise public awareness of wrongful convictions.

5. Diversifying and strengthening income

In addition to growing individual regular giving through our Insiders programme, we will:

Increase applications to charitable trusts and foundations.

Expand corporate partnerships, particularly with values-aligned firms in law, media, and professional services.

Pilot new approaches to digital fundraising, community events, and major donor engagement.

This coming year, Inside Justice will focus on deepening our roots, growing our reach, and creating long-term impact - one case, one conversation, and one reform at a time.

Inside Justice

Trustees' Report

Public benefit

When reviewing the charity's aims and objectives and planning future activities, Inside Justice provides public benefit in the following key ways:

By investigating potential miscarriages of justice

We provide free expert legal and scientific support to prisoners in England and Wales who maintain their innocence. These services, including case review, investigation, and advice, are offered without charge and are often the only hope for those unable to access legal aid.

By contributing to fairer and more transparent justice processes

Through our pro bono Advisory Panel and published insights, we identify procedural flaws, systemic weaknesses, and forensic errors that inform broader improvements in investigative and judicial practice.

By supporting families of those affected by miscarriages of justice

Our team provides trauma-informed communication and practical signposting to families who are often isolated, distressed, and unsure where to turn for support.

By educating future professionals and the wider public

Our collaborations with universities and CPD partners educate students, legal professionals, and forensic scientists about how miscarriages happen, and how they can be prevented. These efforts help improve standards across the criminal justice system.

By promoting policy and practice reform

Inside Justice contributes to the public good by advocating for policy change that benefits not just individuals on our case load, but society at large. This includes work on evidence retention, appeals processes, forensic review standards, and digital access to justice.

The charity's work serves the public interest by promoting fairness, scrutiny, and integrity within the criminal justice system, principles that benefit all members of society.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Our volunteer caseworker team, many of whom are retired professionals from criminal justice and legal roles, play a vital role in delivering Tier 2 scoping reviews, file summaries, and applicant engagement. In 2024-25, we maintained a strong team of around 12 active caseworkers, and we continued to recruit selectively as capacity allows. These experts provide their time free of charge on Inside Justice cases.

Their collective contribution was essential in clearing review backlogs and progressing deserving cases to our Advisory Panel. The value of this freely given expertise is unquantifiable.

Inside Justice

Trustees' Report

Financial review

How we use donations

Every pound we receive is used with care, accountability, and purpose. At Inside Justice, we operate with minimal overheads, a lean staff team, and a powerful network of volunteers and pro bono experts. This means donations go further, directly supporting our efforts to investigate miscarriages of justice, prevent future failings, and drive meaningful reform.

In 2024–25, Inside Justice received £60,560 in unrestricted income, the majority of which came from individual donations, charitable trusts, and earned income through university partnerships.

In addition, we secured restricted grants to support specific initiatives, notably:

- Improving access to justice for women prisoners, and
- Enhance our secure online casework portal to modernise and streamline the application process.
- Expansion into Scotland

We operate with minimal overheads and no central office. This means every pound is carefully directed toward delivering our charitable aims. Based on our full-year accounts:

- Around 82% of income came from donations and grants
- 16% came from our education partnerships with universities
- The remainder was made up of bank interest

On the expenditure side, more than 50% of our direct costs related to:

- Reviewing and investigating prisoner applications
- Funding forensic or legal expert input
- Preparing material for Advisory Panel review

The remaining expenditure supported:

- Fundraising and donor stewardship
- Signposting and support for families and applicants not taken forward
- Media relations, communications, and marketing
- Education and university outreach
- Policy engagement and manifesto work

Crucially, this breadth of activity was only possible because of the extensive pro bono contributions from our Advisory Panel, caseworkers, digital experts, project managers, finance professionals, and media volunteers whose in-kind support multiplies the impact of every donation.

Our model is lean, ethical, and impact-driven ensuring donor support helps unlock expertise, challenge injustice, and shape a fairer future.

Inside Justice

Trustees' Report

Inside Justice remains a lean and highly cost-conscious charity, with a strong emphasis on value for money and maximum impact per pound spent. We continue to manage our finances with rigour and transparency, ensuring that the majority of our income goes directly into front-line casework, systemic reform, and public education.

Income and Expenditure

In 2024-25, our income was £75,560 (2024: £120,460), reflecting a year of growth and diversification. This included:

Increased engagement from regular individual donors, following the successful launch of our Insiders stewardship programme;

A marked increase in applications to trusts and foundations, building on learnings from previous years;

One-off income from events and partnership collaborations, including opportunities stemming from our presence at CrimeCon UK;

Cost control and value

We continue to operate without a central office, minimising overheads. Our model relies heavily on a small, part-time staff team, significant pro bono contributions from legal, forensic, digital, and financial professionals, a growing base of trained volunteer caseworkers. This enables us to deliver a highly efficient service. For every £1 spent, the majority is directly attributable to work that advances our charitable objectives.

Acknowledgements

We extend our sincere thanks to all those who supported us financially this year, whether through one-off or regular donations, grant funding, or in-kind contributions. Every gift, large or small, enables us to continue our mission to uncover the truth and restore justice.

Reserves policy

The Trustees have a policy to hold reserves equivalent to three months' running costs. This equates to approximately £22,000 and reserves at the year end stood at £46,155. This exceeds the minimum reserves policy of three months' operating costs and provides a modest buffer to navigate cashflow variability and to begin investing in new systems and strategic initiatives.

Trustees are committed to maintaining a prudent reserves policy while making thoughtful use of any surpluses in order to enhance impact. For example in developing digital infrastructure or commissioning expert reports.

Structure, governance and management

Nature of governing document

Inside Justice is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission under charity number 1178336. It is governed by a Constitution adopted on 4 May 2018. The charity's registered address is:

One Business Village, Emily Street, Kingston upon Hull, East Yorkshire, HU9 1ND.

Recruitment and appointment of Trustees

The charity is overseen by a Board of Trustees, which meets at least four times a year and is responsible for the strategic direction, oversight, and governance of the organisation. Trustees are drawn from diverse professional backgrounds including forensic science, law, policing, business, and finance.

Trustees are recruited either through open advertisement or by invitation from among those with a longstanding relationship with the organisation (such as Advisory Panel members or sector colleagues). Appointments are made based on skills needs, governance diversity, and alignment with the charity's values and objectives.

Inside Justice

Trustees' Report

Induction and training of Trustees

New trustees receive an induction including:

Charity Commission guidance

The Constitution and key strategic documents

Access to recent Board minutes and financial reports

Invitation to Advisory Panel meetings to observe the charity's core work

Briefings from the CEO and Chair

Organisational structure

Operational leadership is delegated to the Chief Executive Officer, who works closely with the Board and manages a small staff team and a wider group of volunteers and pro bono professionals. The CEO is responsible for the day-to-day running of the charity, income generation, stakeholder relationships, and delivery of the strategic plan.

The charity has adopted a remote working model with robust digital systems to support collaboration, data security, and volunteer engagement.

Risk Management

The Board maintains an active approach to risk, reviewing the risk register at least quarterly and overseeing mitigation measures. Key risks identified during the year include:

- Financial sustainability: mitigated through a diversified fundraising strategy, enhanced donor engagement, and increased applications to trusts and foundations.
- Capacity constraints: addressed through the recruitment of additional volunteers and pro bono professionals.
- Document access delays: including challenges in obtaining trial transcripts, mitigated through dialogue with legal contacts and exploration of potential funding solutions.
- Safeguarding and well-being: monitored through policy review, case supervision, and trustee oversight.

The charity's reserves policy is to maintain at least three months' running costs, and the current level of unrestricted reserves exceeds that benchmark, providing a financial buffer during continued growth.

Safeguarding

The Trustees recognise the importance of safeguarding in their work with vulnerable adults. The safeguarding policy was reviewed and updated in 2025 and is actively applied in all relevant casework and staff/volunteer procedures. Staff and trustees bring considerable professional safeguarding experience and offer internal guidance and peer supervision as needed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Inside Justice for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Inside Justice

Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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.

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

The annual report was approved by the Trustees of the charity on 14 January 2026 and signed on its behalf by:

Tim Harrison

.....

T Harrison (Chair of Trustees)
Trustee

Inside Justice

Independent Examiner's Report to the trustees of Inside Justice ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

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 statement

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 Inside Justice 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.

.....
Paul Roper
McKellens Limited
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date:.....

Inside Justice

Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	46,680	15,000	61,680
Other trading activities	4	12,171	-	12,171
Investment income	5	1,709	-	1,709
Total income		60,560	15,000	75,560
Expenditure on:				
Raising funds	6	(250)	(1,344)	(1,594)
Charitable activities	7	(70,538)	(4,310)	(74,848)
Other expenditure	8	(11,475)	(727)	(12,202)
Total expenditure		(82,263)	(6,381)	(88,644)
Net (expenditure)/income		(21,703)	8,619	(13,084)
Net movement in funds		(21,703)	8,619	(13,084)
Reconciliation of funds				
Total funds brought forward		67,858	7,000	74,858
Total funds carried forward	15	46,155	15,619	61,774
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	94,986	9,400	104,386
Other trading activities	4	12,889	-	12,889
Investment income	5	3,185	-	3,185
Total income		111,060	9,400	120,460
Expenditure on:				
Raising funds	6	(155)	-	(155)
Charitable activities	7	(57,732)	(5,668)	(63,400)
Other expenditure	8	(19,707)	(2,400)	(22,107)
Total expenditure		(77,594)	(8,068)	(85,662)
Net income		33,466	1,332	34,798
Net movement in funds		33,466	1,332	34,798
Reconciliation of funds				
Total funds brought forward		34,392	5,668	40,060
Total funds carried forward	15	67,858	7,000	74,858

The notes on pages 18 to 26 form an integral part of these financial statements.

Inside Justice

(Charity Registration number: 1178336) Balance Sheet as at 31 May 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	13	68,815	82,026
Creditors: Amounts falling due within one year	14	<u>(7,041)</u>	<u>(7,168)</u>
Net assets		<u>61,774</u>	<u>74,858</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		15,619	7,000
Unrestricted income funds			
Unrestricted funds		<u>46,155</u>	<u>67,858</u>
Total funds	15	<u>61,774</u>	<u>74,858</u>

For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 16 to 26 were approved by the Trustees, and authorised for issue on 14 January 2026 and signed on their behalf by:

Tim Harrison

.....
T Harrison (Chair of Trustees)
Trustee

Wendy O'Dell Callaway

.....
W O'Dell Callaway -
Trustee

The notes on pages 18 to 26 form an integral part of these financial statements.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Charity status

The charity is a charitable incorporated organisation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Inside Justice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

Income and expenditure is regularly monitored by the Trustees who are actively seeking further funding and managing costs. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has adopted Update Bulletin One published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

2 Accounting policies (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Where a donation is made explicitly to cover costs over a specified period of time, the income is matched against that timeframe.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The charity 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.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

2 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

3 Income from donations and legacies

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	33,500	-	33,500	50,918
Donations from individuals	13,180	-	13,180	43,890
Gift aid reclaimed	-	-	-	178
Grants, including capital grants;				
Grants from other charities	-	15,000	15,000	9,400
	<u>46,680</u>	<u>15,000</u>	<u>61,680</u>	<u>104,386</u>

4 Income from other trading activities

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
Events income;				
Conferences and similar events	-	-	-	207
Other events income	12,171	-	12,171	12,682
	<u>12,171</u>	<u>-</u>	<u>12,171</u>	<u>12,889</u>

5 Investment income

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	1,709	-	1,709	3,185

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
Donations	250	1,344	1,594	155

7 Expenditure on charitable activities

		Unrestricted		Total 2025	Total 2024
	Note	General £	Restricted £	£	£
Staff costs		69,324	4,310	73,634	57,927
Allocated support costs		14	-	14	4,317
Governance costs	9	1,200	-	1,200	1,156
		70,538	4,310	74,848	63,400

8 Other expenditure

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
Other resources expended	11,475	727	12,202	22,107
	11,475	727	12,202	22,107

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

9 Analysis of governance and support costs

Governance costs

	Unrestricted		Total	Total
	General	Restricted	2025	2024
	£	£	£	£
Independent examiner fees				
Examination of the financial statements	540	-	540	520
Other fees paid to examiners	660	-	660	636
	1,200	-	1,200	1,156
	1,200	-	1,200	1,156

10 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

J Ritchie

£274 (2024: £Nil) of expenses were reimbursed to J Ritchie during the year.

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	53,684	32,598
Freelance	19,950	25,329
	73,634	57,927
	73,634	57,927

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025	2024
	No	No
Management	1	1
Casework	2	1
	3	2
	3	2

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

11 Staff costs (continued)

Contributions to the employee pension schemes for the year totalled £1,097 (2024 - £730).

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>68,815</u>	<u>82,026</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,629	3,256
Other taxation and social security	1,083	1,192
Accruals	<u>2,329</u>	<u>2,720</u>
	<u>7,041</u>	<u>7,168</u>

15 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
General	<u>67,858</u>	<u>60,560</u>	<u>(82,263)</u>	<u>46,155</u>
Total unrestricted	<u>67,858</u>	<u>60,560</u>	<u>(82,263)</u>	<u>46,155</u>
Vulnerable women prisoner fund	7,000	12,000	(5,548)	13,452
Other restricted funds	<u>-</u>	<u>3,000</u>	<u>(833)</u>	<u>2,167</u>
Restricted	<u>7,000</u>	<u>15,000</u>	<u>(6,381)</u>	<u>15,619</u>
Total funds	<u>74,858</u>	<u>75,560</u>	<u>(88,644)</u>	<u>61,774</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

15 Funds (continued)

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted				
General	34,392	111,060	(77,594)	67,858
Expert advisory panel fund	1,668	-	(1,668)	-
Vulnerable prisoners outreach fund	3,000	-	(3,000)	-
Welsh prisoner and families outreach fund	1,000	-	(1,000)	-
Vulnerable women prisoner fund	-	7,000	-	7,000
Other restricted funds	-	2,400	(2,400)	-
Restricted	5,668	9,400	(8,068)	7,000
Total funds	40,060	120,460	(85,662)	74,858

The specific purposes for which the funds are to be applied are as follows:

A grant was received to fund a quarterly conference for our pro bono volunteer Expert Advisory Panel to meet to protect Human Rights, drive policy change and investigate miscarriages of justice. This grant funding was fully expended in the year to 31 May 2024.

In 2024 grant funds were expended through both the Welsh Prisoner and Families Outreach and Vulnerable Prisoners Outreach programme funds. These were restricted fund programmes that ran in the Northwest and Merseyside.

Grants funds were awarded by The Hilden Charitable Fund in both 2024 and 2025 towards our work on a Vulnerable Women Prisoners Programme and in 2024 a grant was received to fund the development of an online portal. This grant income and the costs associated with the project were expended through 'Other restricted income' in the year to 31 May 2024.

In 2025 grant income was received from the Souter Charitable Trust towards Inside Justice's expansion into Scotland and included in the restricted fund 'Other restricted funds'. Grant income was also received from The Allen Lane Foundation towards the Vulnerable Women Prisoner Programme.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2025

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2025 £
Current assets	50,739	18,076	68,815
Current liabilities	(7,041)	-	(7,041)
Total net assets	<u>43,698</u>	<u>18,076</u>	<u>61,774</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2024 £
Current assets	75,026	7,000	82,026
Current liabilities	(7,168)	-	(7,168)
Total net assets	<u>67,858</u>	<u>7,000</u>	<u>74,858</u>

INSIDE JUSTICE

England & Wales - Charity number 1178336

Accounts

Charity registration number: 1178336

Inside Justice

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Paul Roper
McKellens Limited
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Inside Justice

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 21

Inside Justice

Reference and Administrative Details

Trustees	T Harrison (Chair of Trustees) Dr A Priston OBE (Deputy Chair) T Conti J Millington J Ritchie S Page
Senior Management / Leadership Team	S Niblock, CEO (from 1 May 2024) N Holford, Interim CEO (13 December 2023 to 30 April 2024) and Head of Casework (from January 2023) M Lister, CEO (to 13 December 2023) L Shorter, Senior Caseworker (to January 2022) and Consultant Founder & Investigator (to February 2024) J Devitt, Head of Casework (January 2022 to January 2023)
Charity Registration Number	1178336
Registered Office	One Business Village Emily Street Kingston upon Hull East Yorkshire HU9 1ND
Independent Examiner	Paul Roper McKellens Limited 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN
Bankers	Santander UK Bridle Road Bootle Merseyside L30 4GB

Inside Justice

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

T Harrison (Chair of Trustees)
Dr A Priston OBE (Deputy Chair)
T Conti
J Millington
J Ritchie
K Reed (resigned 26 February 2024)
S Page

Senior Management / Leadership Team:

S Niblock, CEO (from 1 May 2024)
N Holford, Interim CEO (13 December 2023 to 30 April 2024) and Head of Casework (from January 2023)
M Lister, CEO (to 13 December 2023)
L Shorter, Senior Caseworker (to January 2022) and Consultant Founder & Investigator (to February 2024)
J Devitt, Head of Casework (January 2022 to January 2023)

Inside Justice

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2024. The trustees would like to thank the outgoing trustee Kristiina Reed for her major contribution to *Inside Justice*.

How *Inside Justice* makes a difference

We believe that everybody deserves justice. We care about people who have a strong claim that they are innocent because we have seen lives destroyed by miscarriages of justice: the life of a wrongly convicted person in jail and the lives of their family, as well as of other victims because a dangerous offender is still at large.

Inside Justice with a small investigative team and a unique expert Advisory Panel of lawyers, investigators and scientists who work *pro bono* to give other forgotten prisoners a chance. It was one *Inside Justice* scientist, Tracy Alexander, who found key forensic evidence in the Barri White case that later helped police find the real killer. *Inside Justice*'s actions have almost certainly saved many more victims.

While Barri is now free, for others the nightmare continues and there is virtually no Legal Aid funding for them. The number applying to the charity doubled three years ago and remains at over 600 applications per annum and is now rising rapidly again on track for 800 - 1,000 applications next year. Our charity relies solely on charitable support and Covid has affected our income.

That's why the *Inside Justice* team needs new support. It could help overturn a wrongful conviction for someone else like Barri.

Inside Justice also wants a better criminal justice system. It is for this reason that we make policy and practice recommendations to tackle systemic failings that can bring justice for many others. For example, we seek improved nationwide police evidence storage practices - our research shows that 77% of police officers have experienced an investigation where they have been unable to locate some evidence because it is missing or damaged.

Objectives and activities

Objects and aims

Inside Justice began in 2010 as a division of the not-for-profit newspaper *Inside Time*. By 2017, *Inside Justice* had established robust internal work systems and grown sufficiently in size and ambition to warrant independent, registered charity status so that wider funding could be sought. This was achieved in 2018 when *Inside Justice* registered as a Charitable Incorporated Organisation with its own Board of Trustees, whilst maintaining links with those who initially helped identify that there was a dire need for our work.

The objects of *Inside Justice* as set out in its governing document, its Constitution, are to promote the sound administration of the law for the public benefit by:

- Providing advice and expert scientific and legal support to prisoners who may have unsafe convictions;
- Making submissions and assisting others in making submissions to the Criminal Cases Review Commission in cases of alleged miscarriage of justice;
- Encouraging good practice in the retention of evidence, in collaboration with relevant public bodies;
- Educating students and other stakeholders about investigation of crime and miscarriages of justice.

Inside Justice

Trustees' Report

Objectives, strategies and activities

In order to attempt to address the multiple needs of prisoners and families with a case for wrongful conviction, and in the face of a complex, unfunded and often resistant criminal justice appeal system, *Inside Justice* now focuses on four priorities:

- i. Tackling miscarriages of justice by directly supporting the prisoner and family.
- ii. Sharing our experience, evidence and data for 'whole system' changes so that the criminal justice system is better for all, and not just those who turn to us.
- iii. Supporting the prisoner and family even if we cannot take their case forward. Life in prison is utterly desperate under Covid and the indications are that the inhumanely long hours confined to a cell are likely to continue post Covid. Families also feel cut off and desperate so we know how valuable this emotional and practical support can be. As the mother of one prisoner said: *"Just having someone to listen and take time to go through the details means more than you realise and I am grateful for that opportunity. May I say thank you again for the help and advice you have already given, this has helped in so many ways that I cannot put into words."*
- iv. Contributing to increased knowledge of miscarriages of justice especially by working alongside university partners to bring expertise and case experience to the criminal justice practitioners of tomorrow.

Inside Justice has created an Advisory Panel of *pro bono* experts from the fields of forensic science, law, policing and investigations. This panel of experts provides a unique resource for the entire criminal justice system and particularly for those in prison who claim innocence. The panel meets regularly, either as a whole panel or by working in sub-groups of relevant specialists, firstly to review, discuss and advance cases where there is a strong case for a wrongful conviction and secondly to consider aspects of the criminal justice system where *Inside Justice* might recommend improvements. The Panel members plus other professionals provide hundreds of hours of *pro bono* expert scientific, investigative and legal analysis, opinion, reports and representation. Full details can be found on our website at www.insidejustice.co.uk.

The trustees would like to thank all those who have generously support the charity notably those able to offer free expertise as *pro bono* advisers and our financial supporters.

Inside Justice

Trustees' Report

Our Impact in 2023-24

Application levels for the assistance of *Inside Justice* has increased by over 50% in 2023-24, compared to the previous year. The charity received 1,061 applications. This increase in initial applications has also led to an increase in applications progressing to the following stage, with 224 applications meeting our initial requirements. These initial requirements are that the case was heard at Crown Court in England and Wales, that it was subject to a full trial (i.e. The applicant pleaded not guilty) and that the applicant can provide some case papers, sufficient that we can assess the key aspects of the case. In addition to the increase in initial applications, we also saw a substantial increase in the number of cases and proportion of cases which could progress to a scoping review. In 2023-24 we conducted 99 scoping reviews compared to 59 scoping reviews in the year before.

This significant increase in our workload initially caused us severe problems. The very small casework team was simply not able to cope with the significant increase in scoping reviews. At the start of this financial year we were already behind with a queue of 9 cases. In the first few months this significantly grew to over 40 cases awaiting our attention. In addition and most concerningly we realised that cases were having to wait four to six months before we could even start our review.

To deal with this predicament, we made the conscious decision to recruit additional volunteer caseworkers. We had a couple of individuals who had contacted us already volunteering in this capacity. However we had never tried to actively recruit such resource. By highlighting the rewarding nature of volunteering for *Inside Justice* as a caseworker, in the newsletter published by an association for retired police officers, well over 20 applications received. Of these over a dozen were recruited as volunteer caseworkers commencing work in mid August. Within six weeks, through their enthusiastic and thorough approach, this highly motivated team cleared the backlog. In addition within this backlog of cases they identified a few that were worthy of progressing to the next stage.

The unique aspect of *Inside Justice*'s approach to miscarriages of justice, is the availability of the advisory panel. This *pro bono* resource consists of top lawyers, forensic experts, and others who support is essential for progressing cases. In the 12 months prior to this financial year no fresh cases had been identified for the advisory panel to consider. In direct consequence of both the increase in applications, many of which we were able to consider fully, and the increased volunteer resources to review these cases was that 8 fresh cases have been considered by the advisory panel in 2023-24.

Aside from this increase in case is received and subsequent increases in each stage of our process, we have also identified that for many applicants even if we can't directly consider assisting them, they lack the skills and experience to access other resources that could aid them in the situation that they find themselves in. *Inside Justice* has therefore developed the expertise and knowledge to signpost to other charities to ensure that those that we cannot assist are able to connect with other agencies that could potentially support them.

Our case team works digitally, therefore all case papers received have to be uploaded into our Google Drive system for our case team to be able to access and review the case. In some instances applicants are able to send us their case file electronically, either themselves or via their solicitors. In others they are delivered to us through the postal network or via couriers. We identified that it would be a huge advantage to have a web portal to allow case files to be uploaded, and we expanded this initiative into a full facility for people to digitally apply for our assistance. WCIT accepted our bid for funding to support development this facility. We are really grateful for their assistance. The technical development of the web portal has now been completed it went live in June 2024. We have already received some applications via this route and intend to ensure greater use of this facility in 2024-5.

Inside Justice

Trustees' Report

Continued professional development is critical across all Professions and particularly so in relation to the criminal justice system, as there are always significant developments both in legal and investigative practise. Part of our charitable purpose is to prevent miscarriages of justice in the 1st place, and to educate those within the criminal justice system as to how to avoid these circumstances rising. We're really grateful to the opportunity that the Law Friends Society provided to support us in developing a CPD video explaining how miscarriages of justice arise, and how inside justice can assist practitioners in ensuring these are prevented. They are hosting this video on their CPD site ensuring that those new to the profession or wishing to enhance their knowledge have access to it. To manage the complex process of ensuring the right preparation was completed and that the right people were in the right place at the right time, fully briefed, we used the services of a volunteer project manager, without whom this initiative would not have been successful. This continues to demonstrate how critical to small charities the services of the volunteers are.

2023-24 has been a challenging year for *Inside Justice*. Mark Lister who successfully led our charity for four years, moved on in December. A recruitment process was initiated and we received a significant number of high quality applications. After a tough selection process we are very pleased that Sarah Niblock was successful and was appointed as the new chief executive on 1st May. We are grateful that Nora Holford, the head of casework, stepped up as interim chief exec to guide the charity through the transition period.

Plans and challenges for 2023-24

During the coming year our focus will be on being bolder with our communications, marketing and influencing. Simultaneously we will be expanding our fundraising streams to build greater resilience.

- We are growing our university partnership programme, welcoming new institutions into the fold. This offers a phenomenal platform to educate the next generation of legal, forensic and crime professionals.
- We will be reaching new audiences via partnerships with established true crime podcasters as well as with the prestigious Crime Con UK conference programme.
- We are creating a subscription programme for regular donors, giving yet more members of the public a deeper understanding of our work via exclusive content.
- With an experienced media professional as CEO, we are emboldening our communications and public relations, and better utilising digital and social media platforms.
- We will continue to build and embed partnerships with sister organisations and other stakeholders towards influencing policymakers on key recommendations set out in our new manifesto.

Public benefit

We have promoted the sound administration of the law for the public benefit by:

Inside Justice

Trustees' Report

- Providing advice and expert, investigative, scientific and legal support to prisoners from our staff casework team and from members of our specialist Advisory Panel who work entirely *pro bono* on the cases of our applicants - people serving long prison sentences for crimes they say they did not commit. The Advisory Panel boasts close to 20 members across a range of disciplines including the law (one retired Circuit Judge, as well as silks, junior barristers and a solicitor), forensic science (including cold case specialists, DNA, blood pattern analysis, fibre evidence, CCTV and cell site evidence), and former police staff (senior New Scotland Yard detectives, a policing oversight specialist, a police cold case specialist and an Intelligence Manager).
- Making a number of submissions and assisting others in making submissions to the Criminal Cases Review Commission (CCRC) and Court of Appeal Criminal Division (CACD) in cases of alleged miscarriage of justice.
- Encouraging good practice in the retention, storage and disclosure of evidence, in collaboration with relevant public bodies. Also contributing our expertise and case experience to criminal justice bodies to provide data and examples to highlight where systemic improvements can be made.
- Educating students and other stakeholders with regard to the investigation of crime and miscarriages of justice.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Various experts provide their time free of charge on *Inside Justice* cases. The value of this freely given expertise is unquantifiable.

Financial review

In 2023-24, there was an increase in income to £120,460 (2022-23: £105,090). The increase in income resulted from a significant boost in donations following our Trustee Tom Conti's BBC Radio 4 Appeal on behalf of *Inside Justice* in October 2023. In addition, the charity reduced expenditure compared to the previous year at £85,662 (2022-23: £131,081) to meet allowable reserves and manage with lower income levels from the previous year, before the rise in donations followed from the radio appeal.

The Trustees would like to thank all those who have supported the charity in the year, whether through donated expertise and time, or as a funder small or large. Without this support the charity could not undertake its work for those prisoners who have a strong case for a wrongful conviction and for their families. Those whom we thank for their support in the accounting year include: BBC Radio 4 appeal, Alexander Mosley Charitable Trust, Hilden Charitable Fund, Dagleish Trust, Tasso Foundation, P Routledge, B Guinness and the WCIT Charity. For their ongoing support we also thank Persula Foundation (formerly The Fairness Foundation), The Eleanor Rathbone Trust, The Oakdale Trust, 7 Bedford Row and Ropes & Gray.

Reserves policy

Reserves stood at £74,858 at the year end.

The Trustees have a policy to hold reserves equivalent to three months' running costs. This equates to c. £24,000 based on the 2024-25 budgeted expenditure. However, due to the nature of the funding received by the charity, which is generally received as lump sums from trusts and foundations, it is recognised that there will be times when the reserves are significantly higher than the three months running costs specified. This is essential for the charity to achieve its objectives.

Inside Justice

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is controlled by its Constitution, as a Charitable Incorporated Organisation, which was signed on 4th May 2018.

In terms of regulatory and compulsory compliance, we are registered with the Information Commissioner's Office and all of our staff have undergone GDPR Data Protection Act training and certification. Third Party Data agreements have been signed by all relevant parties that we work with.

In terms of employee, public and professional liability indemnity, we have the appropriate level of insurance cover in place.

Recruitment and appointment of Trustees

Trustees were appointed either through publishing the roles or from among those already known to the organisation following their involvement as members of the Advisory Panel of *Inside Justice* for some years. Trustees represent senior figures from the disciplines of forensic science, policing, law, business, the arts, and a qualified accountant. New Trustees will be appointed to meet skills gaps from candidates identified from openly advertised vacancies, and following recommendations from those known to the charity in the first instance, or appropriate advertising as necessary.

Induction and training of Trustees

New trustees are sent the Charity Commission guidance, the Constitution, the most recent relevant strategic papers from the CEO and the Trustees' Annual Report and Accounts. They are invited to attend the Advisory Panel meetings where casework is discussed in detail. The trustee meetings include key strategy discussions to debate and agree priorities and how the charity best fulfils its objectives. An induction includes briefing sessions from the Chair / CE regarding the obligation of the Trustees and how the Board operates and briefings from the CEO and/or staff team on key aspects of the charity's work.

Organisational structure

Inside Justice has a Board of seven members who meet at least four times annually and are responsible for the strategic direction and policy of the charity. Day to day responsibility for the charity rests with the Chief Executive Officer (0.6 Full-time equivalent FTE reducing to 0.2 FTE from April 2023 then 0.4 FTE from December 2023) who is supported by a small team (reduced to 1.7 FTE from April 2023).

Risk Management

The trustees review risk at least quarterly at Trustee meetings, with action plans put in place to mitigate major risks. Currently the only major risk is reduced income and the Trustees have approved a fundraising strategy, reduced costs and action plan to sustain funding, with a contingency to draw further on reserves if needed as the current level of resources is in excess of the reserves policy. The finance trustee and CEO review the financial position monthly, updating the trustees on any major changes. A further measure to reduce expenditure will be considered if necessary but with the first priority being not to reduce the casework and related support for prisoners and their families.

Safeguarding

The Trustees are mindful of the importance of safeguarding with regard to vulnerable adults among the significant number of prisoners who turn to *Inside Justice* for support, and with regard to staff in their work. The Trustees have reviewed and updated the safeguarding policy in 2023. Considerable expertise exists among the Trustees and staff in safeguarding and in-house guidance is offered to other staff and Trustees.

Inside Justice

Trustees' Report

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Inside Justice for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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.

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

The annual report was approved by the Trustees of the charity on 25 September 2024 and signed on its behalf by:



.....
T Harrison (Chair of Trustees)
Trustee

Inside Justice

Independent Examiner's Report to the trustees of Inside Justice ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 May 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 statement

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 Inside Justice 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.



.....
Paul Roper
McKellens Limited
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date: 8/10/24

Inside Justice

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	94,986	9,400	104,386
Other trading activities	4	12,889	-	12,889
Investment income	5	3,185	-	3,185
Total income		<u>111,060</u>	<u>9,400</u>	<u>120,460</u>
Expenditure on:				
Raising funds	6	(155)	-	(155)
Charitable activities	7	(57,732)	(5,668)	(63,400)
Other expenditure	8	<u>(19,707)</u>	<u>(2,400)</u>	<u>(22,107)</u>
Total expenditure		<u>(77,594)</u>	<u>(8,068)</u>	<u>(85,662)</u>
Net income		<u>33,466</u>	<u>1,332</u>	<u>34,798</u>
Net movement in funds		33,466	1,332	34,798
Reconciliation of funds				
Total funds brought forward		<u>34,392</u>	<u>5,668</u>	<u>40,060</u>
Total funds carried forward	16	<u>67,858</u>	<u>7,000</u>	<u>74,858</u>
		Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	86,824	4,000	90,824
Other trading activities	4	13,018	-	13,018
Investment income	5	<u>1,248</u>	<u>-</u>	<u>1,248</u>
Total income		<u>101,090</u>	<u>4,000</u>	<u>105,090</u>
Expenditure on:				
Raising funds	6	(270)	-	(270)
Charitable activities	7	(115,903)	(1,137)	(117,040)
Other expenditure	8	<u>(13,771)</u>	<u>-</u>	<u>(13,771)</u>
Total expenditure		<u>(129,944)</u>	<u>(1,137)</u>	<u>(131,081)</u>
Net (expenditure)/income		<u>(28,854)</u>	<u>2,863</u>	<u>(25,991)</u>
Net movement in funds		(28,854)	2,863	(25,991)
Reconciliation of funds				
Total funds brought forward		<u>63,246</u>	<u>2,805</u>	<u>66,051</u>
Total funds carried forward	16	<u>34,392</u>	<u>5,668</u>	<u>40,060</u>

The notes on pages 13 to 21 form an integral part of these financial statements.

Inside Justice

(Charity Registration number: 1178336)

Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Current assets			
Debtors	13	-	8,914
Cash at bank and in hand	14	82,026	54,798
		82,026	63,712
Creditors: Amounts falling due within one year	15	(7,168)	(23,652)
Net assets		74,858	40,060
Funds of the charity:			
Restricted income funds			
Restricted funds		7,000	5,668
Unrestricted income funds			
Unrestricted funds		67,858	34,392
Total funds	16	74,858	40,060

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 11 to 21 were approved by the Trustees, and authorised for issue on 25 September 2024 and signed on their behalf by:



.....
T Harrison (Chair of Trustees)
Trustee

..... *S Page*
S Page
Trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

Inside Justice

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

1 Charity status

The charity is a charitable incorporated organisation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Inside Justice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

Income and expenditure is regularly monitored by the Trustees who are actively seeking further funding and managing costs. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has adopted Update Bulletin One published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Inside Justice

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

Deferred income

Where a donation is made explicitly to cover costs over a specified period of time, the income is matched against that timeframe.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The charity 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.

Inside Justice

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Inside Justice

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

3 Income from donations and legacies

	Unrestricted		Total	Total
	General	Restricted	2024	2023
	£	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	50,918	-	50,918	34,800
Donations from individuals	43,890	-	43,890	42,930
Gift aid reclaimed	178	-	178	9,094
Grants, including capital grants;				
Grants from other charities	-	9,400	9,400	4,000
	<u>94,986</u>	<u>9,400</u>	<u>104,386</u>	<u>90,824</u>

4 Income from other trading activities

	Unrestricted		Total	Total
	General	Restricted	2024	2023
	£	£	£	£
Events income;				
Conferences and similar events	207	-	207	-
Other events income	12,682	-	12,682	13,018
	<u>12,889</u>	<u>-</u>	<u>12,889</u>	<u>13,018</u>

5 Investment income

	Unrestricted		Total	Total
	General	Restricted	2024	2023
	£	£	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	3,185	-	3,185	1,248
	<u>3,185</u>	<u>-</u>	<u>3,185</u>	<u>1,248</u>

Inside Justice

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

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Donations	155	-	155	270

7 Expenditure on charitable activities

		Unrestricted		Total 2024	Total 2023
	Note	General £	Restricted £	£	£
Staff costs		56,259	1,668	57,927	115,928
Allocated support costs		317	4,000	4,317	2
Governance costs	9	1,156	-	1,156	1,110
		<u>57,732</u>	<u>5,668</u>	<u>63,400</u>	<u>117,040</u>

8 Other expenditure

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Other resources expended	19,707	2,400	22,107	13,771
	<u>19,707</u>	<u>2,400</u>	<u>22,107</u>	<u>13,771</u>

Inside Justice

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

9 Analysis of governance and support costs

Governance costs

	Unrestricted		Total	Total
	General	Restricted	2024	2023
	£	£	£	£
Independent examiner fees				
Examination of the financial statements	520	-	520	480
Other fees paid to examiners	636	-	636	630
	<u>1,156</u>	<u>-</u>	<u>1,156</u>	<u>1,110</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

J Ritchie

£Nil (2023: £86) of expenses were reimbursed to J Ritchie during the year.

J Millington

£Nil (2023: £221) of expenses were reimbursed to J Millington during the year.

£Nil (2023: £43) of expenses were reimbursed to during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	32,598	62,699
Freelance	25,329	53,229
	<u>57,927</u>	<u>115,928</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024	2023
	No	No
Management	1	1
Casework	1	1
	<u>2</u>	<u>2</u>

Inside Justice

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

Contributions to the employee pension schemes for the year totalled £730 (2023 - £1,420).

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2024 £	2023 £
Other debtors	-	8,914

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	82,026	54,798

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,256	3,824
Other taxation and social security	1,192	289
Accruals	2,720	19,539
	7,168	23,652

Inside Justice

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

16 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted				
General	34,392	111,060	(77,594)	67,858
Expert advisory panel fund	1,668	-	(1,668)	-
Vulnerable prisoners outreach fund	3,000	-	(3,000)	-
Welsh prisoner and families outreach fund	1,000	-	(1,000)	-
Vulnerable women prisoner fund	-	7,000	-	7,000
Other restricted funds	-	2,400	(2,400)	-
Restricted	5,668	9,400	(8,068)	7,000
Total funds	40,060	120,460	(85,662)	74,858
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted				
General	63,246	101,090	(129,944)	34,392
Expert advisory panel fund	2,805	-	(1,137)	1,668
Vulnerable prisoners outreach fund	-	3,000	-	3,000
Welsh prisoner and families outreach fund	-	1,000	-	1,000
Restricted	2,805	4,000	(1,137)	5,668
Total funds	66,051	105,090	(131,081)	40,060

The specific purposes for which the funds are to be applied are as follows:

A grant has been received to fund a quarterly conference for our pro bono volunteer Expert Advisory Panel to meet to protect Human Rights, drive policy change and investigate miscarriages of justice.

During the year a grant was received to fund work on a Vulnerable Women Prisoners Programme. In the previous financial year, grants were received for our Welsh Prisoner and Families Outreach Programme and Vulnerable Prisoners Outreach in the Northwest and Merseyside Programme. These are held as restricted funds.

During the year, a grant was received to fund development of an online portal. Income and costs associated with this are included in 'Other restricted income'.

Inside Justice

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

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2024 £
Current assets	75,026	7,000	82,026
Current liabilities	(7,168)	-	(7,168)
Total net assets	<u>67,858</u>	<u>7,000</u>	<u>74,858</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2023 £
Current assets	58,044	5,668	63,712
Current liabilities	(23,652)	-	(23,652)
Total net assets	<u>34,392</u>	<u>5,668</u>	<u>40,060</u>

INSIDE JUSTICE

England & Wales - Charity number 1178336

Accounts

Charity registration number: 1178336

Inside Justice

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Paul Roper
McKellens Limited
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Inside Justice

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 to 23

Inside Justice

Reference and Administrative Details

Trustees	T Harrison Dr A Priston OBE T Conti J Millington J Ritchie K Reed S Page
Senior Management / Leadership Team	M Lister, CEO (to 30 November 2023) L Shorter, Senior Caseworker (to January 2022 - still active as consultant Founder & Investigator) D Allain, Head of Casework (to December 2021) J Devitt, Head of Casework (January 2022 to January 2023) N Holford, Interim CEO (from 30 November 2023) and Head of Casework (from January 2023)
Charity Registration Number	1178336
Registered Office	Botley Mills Botley Southampton SO30 2GB
Principal Office	One Business Village Emily Street Kingston upon Hull East Yorkshire HU9 1ND
Independent Examiner	Paul Roper McKellens Limited 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN
Bankers	Santander UK Bridle Road Bootle Merseyside L30 4GB

Inside Justice

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

T Harrison
J Battley CFE CIRM (resigned 30 January 2023)
Dr A Priston OBE
M Chadwick (resigned 30 January 2023)
T Alexander (resigned 30 January 2023)
T Conti
J Millington
J Ritchie
K Reed
S Page

Senior Management / Leadership Team:

M Lister, CEO (to 30 November 2023)
L Shorter, Senior Caseworker (to January 2022 - still active as consultant
Founder & Investigator)
D Allain, Head of Casework (to December 2021)
J Devitt, Head of Casework (January 2022 to January 2023)
N Holford, Interim CEO (from 30 November 2023) and Head of
Casework (from January 2023)

Inside Justice

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023. The trustees would like to thank the three outgoing trustees: Jill Battley, Tracy Alexander and Mark Chadwick for their major contributions to *Inside Justice*. The Trustees would like to welcome the incoming trustees who joined in the previous financial year and bring new and valuable experience and expertise to the board.

How *Inside Justice* makes a difference

We believe that everybody deserves justice. We care about people who have a strong claim that they are innocent because we have seen lives destroyed by miscarriages of justice: the life of a wrongly convicted person in jail and the lives of their family, as well as of other victims because a dangerous offender is still at large.

Inside Justice with a small investigative team and a unique expert Advisory Panel of lawyers, investigators and scientists who work *pro bono* to give other forgotten prisoners a chance. It was one *Inside Justice* scientist, Tracy Alexander, who found key forensic evidence in the Barri White case that later helped police find the real killer. *Inside Justice*'s actions have almost certainly saved many more victims.

While Barri is now free, for others the nightmare continues and there is virtually no Legal Aid funding for them. The number applying to the charity doubled three years ago and remains at over 600 applications per annum and is now rising rapidly again on track for 800 - 1,000 applications next year. Our charity relies solely on charitable support and Covid has affected our income.

That's why the *Inside Justice* team needs new support. It could help overturn a wrongful conviction for someone else like Barri.

Inside Justice also wants a better criminal justice system. It is for this reason that we make policy and practice recommendations to tackle systemic failings that can bring justice for many others. For example, we seek improved nationwide police evidence storage practices - our research shows that 77% of police officers have experienced an investigation where they have been unable to locate some evidence because it is missing or damaged.

Objectives and activities

Objects and aims

Inside Justice began in 2010 as a division of the not-for-profit newspaper *Inside Time*. By 2017, *Inside Justice* had established robust internal work systems and grown sufficiently in size and ambition to warrant independent, registered charity status so that wider funding could be sought. This was achieved in 2018 when *Inside Justice* registered as a Charitable Incorporated Organisation with its own Board of Trustees, whilst maintaining links with those who initially helped identify that there was a dire need for our work.

The objects of *Inside Justice* as set out in its governing document, its Constitution, are to promote the sound administration of the law for the public benefit by:

- Providing advice and expert scientific and legal support to prisoners who may have unsafe convictions;
- Making submissions and assisting others in making submissions to the Criminal Cases Review Commission in cases of alleged miscarriage of justice;
- Encouraging good practice in the retention of evidence, in collaboration with relevant public bodies;
- Educating students and other stakeholders about investigation of crime and miscarriages of justice.

Inside Justice

Trustees' Report

Objectives, strategies and activities

In order to attempt to address the multiple needs of prisoners and families with a case for wrongful conviction, and in the face of a complex, unfunded and often resistant criminal justice appeal system, *Inside Justice* now focuses on four priorities:

- i. Tackling miscarriages of justice by directly supporting the prisoner and family.
- ii. Sharing our experience, evidence and data for 'whole system' changes so that the criminal justice system is better for all, and not just those who turn to us.
- iii. Supporting the prisoner and family even if we cannot take their case forward. Life in prison is utterly desperate under Covid and the indications are that the inhumanely long hours confined to a cell are likely to continue post Covid. Families also feel cut off and desperate so we know how valuable this emotional and practical support can be. As the mother of one prisoner said: *"Just having someone to listen and take time to go through the details means more than you realise and I am grateful for that opportunity. May I say thank you again for the help and advice you have already given, this has helped in so many ways that I cannot put into words."*
- iv. Contributing to increased knowledge of miscarriages of justice especially by working alongside university partners to bring expertise and case experience to the criminal justice practitioners of tomorrow.

Inside Justice has created an Advisory Panel of *pro bono* experts from the fields of forensic science, law, policing and investigations. This panel of experts provides a unique resource for the entire criminal justice system and particularly for those in prison who claim innocence. The panel meets regularly, either as a whole panel or by working in sub-groups of relevant specialists, firstly to review, discuss and advance cases where there is a strong case for a wrongful conviction and secondly to consider aspects of the criminal justice system where *Inside Justice* might recommend improvements. The Panel members plus other professionals provide hundreds of hours of *pro bono* expert scientific, investigative and legal analysis, opinion, reports and representation. Full details can be found on our website at www.insidejustice.co.uk.

The trustees would like to thank all those who have generously support the charity notably those able to offer free expertise as *pro bono* advisers and our financial supporters.

- Continued high numbers of prisoners and their families are turning to us for help - the charity received 679 applications last year and continues to rise indicating 800 - 1,000 applications in 2023-24.
- After supporting Patryk Pachecka to achieve his release after nearly four years in prison for a murder he did not commit through our expert and investigative work alongside others, *Inside Justice* followed up with the Metropolitan Police to press for the force to re-open their investigation to catch the real killer and also to review their investigation so they ensured lessons could be learned and to avoid future wrongful convictions. We also engaged with the Forensic Science Regulator to inform the FSR about our concerns regarding investigations on this and other cases where our expert forensic scientists see failings in the criminal justice system.
- We supported another applicant with extensive free expert legal and investigative work to make an appeal submission, but heard in the year that the 'out of time' and other aspects of the appeal were not accepted. *Inside Justice* has cited concerns on this case to the Law Commission in our submission to the LC's Review of Criminal Appeals
- As well as the two cases submitted to the Criminal Cases Review Commission (CCRC) and where we wait to hear the outcome of the CCRC's reviews, we have made other submissions to the CCRC too and are providing expert reports and analysis on another CCRC that has been re-opened.

Inside Justice

Trustees' Report

Our Impact in 2022-23

Here are a few highlights of the impact *Inside Justice* has made during this past year:

- Continued high numbers of prisoners and their families are turning to us for help - the charity received 679 applications last year and continues to rise indicating 800 - 1,000 applications in 2023-24.
- After supporting Patryk Pachecka to achieve his release after nearly four years in prison for a murder he did not commit through our expert and investigative work alongside others, Inside Justice followed up with the Metropolitan Police to press for the force to re-open their investigation to catch the real killer and also to review their investigation so they ensured lessons could be learned and to avoid future wrongful convictions. We also engaged with the Forensic Science Regulator to inform the FSR about our concerns regarding investigations on this and other cases where our expert forensic scientists see failings in the criminal justice system.
- We supported another applicant with extensive free expert legal and investigative work to make an appeal submission, but heard in the year that the 'out of time' and other aspects of the appeal were not accepted. Inside Justice has cited concerns on this case to the Law Commission in our submission to the LC's Review of Criminal Appeals
- As well as the two cases submitted to the Criminal Cases Review Commission (CCRC) and where we wait to hear the outcome of the CCRC's reviews, we have made other submissions to the CCRC too and are providing expert reports and analysis on another CCRC that has been re-opened.
- Our small specialist staff team has undertaken significant other casework analysis, assessments, investigations and case reports on other cases and has started work on three significant new cases.
- Our support for prisoner applicants and their families has included: guidance on how best to navigate the criminal appeals system; help with completing applications to us - we recognise that 50% of prisoners are affected by low literacy levels so we offer telephone/other support; and sign-posting to other support organisations.
- We made recommendations and other contributions aiming to improve the whole criminal justice system, especially the work leading up to the announcement by the Law Commission it is to review Criminal Appeals. We support all areas for review identified by the Commission. In particular we are delighted to see that the Law Commission will review:
 - the 'Real Possibility Test' that directs and indeed limits the Criminal Cases Review Commission (CCRC) in its statutory role to review and address miscarriages of justice. The Test and CCRC role in following the Test can deny access to justice to those who may have been wrongly convicted;

Inside Justice

Trustees' Report

- the policy and practices around retention and disclosure of evidence post-conviction. *Inside Justice* has worked over the past five years to raise awareness on evidence retention, storage and disclosure. Our founder and investigator Louise Shorter, along with the Team and Advisory Panel, have helped shine a light on the shortcomings in this area and the resulting damage to criminal justice, not least victims of miscarriages of justice. Our work on Roger Kearney's case exposed the wholesale destruction, loss and contamination of evidence by Hampshire Constabulary on that case even though they had a legal duty to safely store the material for an appeal. They faced no sanctions whatsoever for doing so, even though they had destroyed our only chance and Roger's hope, to have crime scene exhibits tested which could have objectively proved his innocence. Our subsequent work identified that Roger's case was the tip of the iceberg and, sadly, it is not uncommon for police forces to lose evidence, sometimes even before trials have taken place and in some cases, even preventing people accused of sex offences and homicide to stand trial. Our research among police personnel identified that over 75% of respondents had experienced investigations in which they had been unable to locate exhibits, and nearly two thirds had a case where evidence had not been stored with the required integrity, security and continuity, often directly impacting on the outcome. The Law Commission review is an opportunity to address this. Confidence in the criminal justice system cannot be maintained if crime scene exhibits are not stored carefully. Innocent people will remain in jail, leaving dangerous offenders at large, if evidence is not stored properly. Consequently *Inside Justice* will continue to press for this change during the Law Commission's review.

- Similarly we are contribution to the review of evidence disclosure. Since the 'Nunn Judgment' in the Supreme Court regarding disclosure of evidence, police forces have refused to release material to anyone other than the CCRC. This is in direct conflict with historic practices is not what the Supreme Court intended in its judgment and denies fair access to justice.

• Two of our experts met the Law Commissioner and Review Team early after the announcement of the Review to offer expert contributions and Inside Justice team and pro bono experts worked on a formal submission as part of the public consultation run by the Law Commission.

• As part of our fundraising project development, we have identified a need in respect of the secure transfer of case papers from a prisoner to Inside Justice, which is currently via hard copy in the post. Our concern is that if the case papers go missing or are torn open in transit, the contents contain highly sensitive information, particularly in cases involving rapes and sexual assaults, including the victims' names, investigating officers and witnesses. We are currently trying to develop a technical solution to this problem by the development of a mobile scanner that can be taken into authorised prison visits at an appointed time, or the provision of a scanner to each prison.

A solution was developed and was proposed by way of a letter to each of the prison governors of all HMP prisons in England and Wales. Inside Justice received a positive response from many of the Prison Governors and as such we have now progressed into direct communication with the HMP Communications and Stakeholder Engagement Lead, Aimeed Manester, of the Cyber Threat Risk and Capabilities Unit (RaCU) Directorate of Security. Nora Holford and Andy Duffin have held zoom discussions with the full Cyber Threat Team and a proposed solution was agreed and has been referred to their superiors for further consideration. The solution agreed was that an IJ representative could attend an HMP at an appointment time with a mobile scanner, collect and remove the case papers entirely off the prison site and scan them off site, then return the papers to the HMP reception and obtain a return receipt. We are currently awaiting a response and, if approved, the next stage will be to formulate a project and a budget for the provision of regional caseworkers issued with mobile scanning devices and the time and costs associated with such a project. Bids can then be submitted on that basis".

• Our partnerships with universities help bring miscarriage of justice knowledge to student criminal justice practitioner on Policing, Criminology and Law courses

• We continue to raise issues and share our experiences and expertise with other criminal justice bodies and groups too. See the example above on the Forensic Science Regulator

Inside Justice

Trustees' Report

- We have contributed a submission to the Westminster Commission on Forensic Science launched by the All Party Parliamentary Group on Miscarriages of Justice

Marketing statistics and highlights June 2022 to May 2023

In this period we have increased our X (Twitter) followers by 116. In July 2023 we launched our Instagram account and by end May we attracted 591 followers. According to Google Analytics our website has seen more than 50,000 pageviews. This is an incredible 73% increase on previous year. **Notable Moments**

- Louise Shorter, Tracy Alexander and Louisa Wiggington (Roger Kearney's daughter) presented at CrimeCon London in June 2022. Their presentation was called 'Searching for Justice: 12 years of innocence'.
- Miscarriage of Justice: A Post-mortem Manchester event took place 1 July 2023.
- In July Inside Justice published an article for the British Academy of Forensic Sciences (BAFS) journal of Medicine, Science and the Law. The article was called 'Experts, who needs them? Judicial inconsistency in instruction, admission and interpretation of forensic expertise' which was written by Louise Shorter, Rachelle Cobain and Geir Madland.
- Rachelle Cobain wrote an article for Inside Time called 'Show us the Evidence' on the campaigning work of the charity around evidence retention and storage.
- In November 2022 Inside Justice won best National Organisation at the Criminal Justice Alliance Awards.
- The inaugural Eric McGraw award winner was announced in September. Louise Williamson, Swansea University.
- In February Tortoise Media's podcast episode 'Wronged' which featured the Patryk Pachecka's case was published. The podcast featured interviews with Louise Shorter, Jo Millington and Siobhan Grey KC.
- Louise Shorter our founder, independently launched a new CBS Reality TV show called Wronged in March 2023.
- Jo Millington, trustee and Advisory Panel member appeared on the BBC show, 'Dark Land: Hunting the Killers' giving independent analysis of blood spatter. (non IJ case). Jo since the year end has also featured the Patryk Pachecka case in a BBC Expert Witness programme.

Plans and challenges for 2023-24

During the coming year we have new plans to continue to respond to the high numbers who turn to us, whilst having to respond to the acutely challenging funding environment facing us as well as many other charities:

- The number of applications has significantly increased since early 2023 and continues to rise putting increased pressure on our small team just at a time when funding has meant we have had to reduce the staff hours.
- Our Head of Casework has opened up new strands to our casework strategy firstly drawing on the forensic expertise from the advisory panel to identify potential new cases for Inside Justice to take on. Secondly her initiative with others has led to new volunteer caseworkers often retired criminal justice experts to add to our ability to respond to applicants and assess cases

Inside Justice

Trustees' Report

- The vulnerabilities and systemic as well as structural barriers experienced by applicants point to the need for different support levels as well as new work to influence improvements needed in the criminal justice system, if we can secure the appropriate funding. Issues include inequalities due to gender, race, neurodivergence such as learning disabilities and mental health, or the vulnerability to coercive control that may not be adequately addressed among female victims of abuse and young people in the grip of gangs who are convicted of serious crime. We have already secured some funding to enhance our work alongside women prisoners
- The Law Commission Review of Criminal Appeals will continue to be a priority for our policy work
- We will follow up with the Forensic Science Regulator and Metropolitan Police to pursue further areas for criminal justice systemic improvements
- We continue with university partners in order to enhance their students' learning in the field of miscarriages of justice
- We will work further with other criminal justice professionals and bodies such the British Academy of Forensic Sciences (BAFS), including a potential new partnership to reach more forensic scientists and to explore work in Scotland if we can secure funding to take this forward.
- We are exploring work in Northern Ireland thanks to some introductions to key criminal justice experts, if we can secure funding to take this forward
- We need to secure renewed and further funding to sustain our work in a very difficult funding climate.

Public benefit

We have promoted the sound administration of the law for the public benefit by:

- Providing advice and expert, investigative, scientific and legal support to prisoners from our staff casework team and from members of our specialist Advisory Panel who work entirely *pro bono* on the cases of our applicants - people serving long prison sentences for crimes they say they did not commit. The Advisory Panel boasts close to 20 members across a range of disciplines including the law (one retired Circuit Judge, as well as silks, junior barristers and a solicitor), forensic science (including cold case specialists, DNA, blood pattern analysis, fibre evidence, CCTV and cell site evidence), and former police staff (senior New Scotland Yard detectives, a policing oversight specialist, a police cold case specialist and an Intelligence Manager).
- Making a number of submissions and assisting others in making submissions to the Criminal Cases Review Commission (CCRC) and Court of Appeal Criminal Division (CACD) in cases of alleged miscarriage of justice.
- Encouraging good practice in the retention, storage and disclosure of evidence, in collaboration with relevant public bodies. Also contributing our expertise and case experience to criminal justice bodies to provide data and examples to highlight where systemic improvements can be made.
- Educating students and other stakeholders with regard to the investigation of crime and miscarriages of justice.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Various experts provide their time free of charge on *Inside Justice* cases. The value of this freely given expertise is unquantifiable.

Inside Justice

Trustees' Report

Financial review

Inside Justice reduced expenditure compared to the previous year at £131,081 (2021-22: £161,382). This was in the face of a continuing fall in income to £105,090 (2021-22: £115,092). The income reduction resulted from the current challenging fundraising environment, partly as result of the impact of cost of living crisis. However, the trustees were able to invest from the strong reserve levels and cover the deficit of £25,991 in order to ensure that the charity was able to respond to the rising numbers of prisoners and their families turning to us for support. Reserves stood at £40,060 at the year end.

The Trustees would like to thank all those who have supported the charity in the year, whether through donated expertise and time, or as a funder small or large. Without this support the charity could not undertake its work for those prisoners who have a strong case for a wrongful conviction and for their families. Those whom we thank for their support in the accounting year include: Alexander Mosley Charitable Trust, Lady Edwina Grosvenor, EY, Ropes & Gray, 7BR 7 Bedford Row, Highway One Trust, Madison Foundation, Persula Foundation (formerly The Fairness Foundation), Eleanor Rathbone Charitable Trust, Hilden Charitable Trust, and Oakdale Trust.

Reserves policy

The Trustees have a policy to hold reserves equivalent to three months' running costs. This equates to c. £24,000 based on the 2023-24 budgeted expenditure. However, due to the nature of the funding received by the charity, which is generally received as lump sums from trusts and foundations, it is recognised that there will be times when the reserves are significantly higher than the three months running costs specified. This is essential for the charity to achieve its objectives.

Structure, governance and management

Nature of governing document

The charity is controlled by its Constitution, as a Charitable Incorporated Organisation, which was signed on 4th May 2018.

In terms of regulatory and compulsory compliance, we are registered with the Information Commissioner's Office and all of our staff have undergone GDPR Data Protection Act training and certification. Third Party Data agreements have been signed by all relevant parties that we work with.

In terms of employee, public and professional liability indemnity, we have the appropriate level of insurance cover in place.

Recruitment and appointment of Trustees

Trustees were appointed either through publishing the roles or from among those already known to the organisation following their involvement as members of the Advisory Panel of *Inside Justice* for some years. Trustees represent senior figures from the disciplines of forensic science, policing, law, business, the arts, and a qualified accountant. New Trustees will be appointed to meet skills gaps from candidates identified from openly advertised vacancies, and following recommendations from those known to the charity in the first instance, or appropriate advertising as necessary.

Inside Justice

Trustees' Report

Induction and training of Trustees

New trustees are sent the Charity Commission guidance, the Constitution, the most recent relevant strategic papers from the CEO and the Trustees' Annual Report and Accounts. They are invited to attend the Advisory Panel meetings where casework is discussed in detail. The trustee meetings include key strategy discussions to debate and agree priorities and how the charity best fulfils its objectives. An induction includes briefing sessions from the Chair / CE regarding the obligation of the Trustees and how the Board operates and briefings from the CEO and/or staff team on key aspects of the charity's work.

Organisational structure

Inside Justice has a Board of seven members who meet at least four times annually and are responsible for the strategic direction and policy of the charity. Day to day responsibility for the charity rests with the Chief Executive Officer (0.6 Full-time equivalent FTE reducing to 0.2 FTE from April 2023) who is supported by a small team (reduced to 1.7 FTE from April 2023).

Major risks and management of those risks

Risk Management

The trustees review risk at least quarterly at Trustee meetings, with action plans put in place to mitigate major risks. Currently the only major risk is reduced income and the Trustees have approved a fundraising strategy, reduced costs and action plan to sustain funding, with a contingency to draw further on reserves if needed as the current level of resources is in excess of the reserves policy. The finance trustee and CEO review the financial position monthly, updating the trustees on any major changes. A further measure to reduce expenditure will be considered if necessary but with the first priority being not to reduce the casework and related support for prisoners and their families.

Safeguarding

The Trustees are mindful of the importance of safeguarding with regard to vulnerable adults among the significant number of prisoners who turn to *Inside Justice* for support, and with regard to staff in their work. The Trustees have reviewed and updated the safeguarding policy in 2023. Considerable expertise exists among the Trustees and staff in safeguarding and in-house guidance is offered to other staff and Trustees.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Inside Justice for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

Inside Justice

Trustees' Report

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

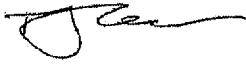
The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 30 November 2023 and signed on its behalf by:



.....
T Harrison
Trustee

Inside Justice

Independent Examiner's Report to the trustees of Inside Justice ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

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').

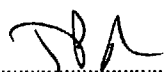
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 statement

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 Inside Justice 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.



.....
Paul Roper
McKellens Limited
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date: 30/1/24.....

Inside Justice

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	86,824	4,000	90,824
Other trading activities	4	13,018	-	13,018
Investment income	5	1,248	-	1,248
Total income		<u>101,090</u>	<u>4,000</u>	<u>105,090</u>
Expenditure on:				
Raising funds	6	(270)	-	(270)
Charitable activities	7	(115,903)	(1,137)	(117,040)
Other expenditure	8	(13,771)	-	(13,771)
Total expenditure		<u>(129,944)</u>	<u>(1,137)</u>	<u>(131,081)</u>
Net (expenditure)/income		<u>(28,854)</u>	<u>2,863</u>	<u>(25,991)</u>
Net movement in funds		(28,854)	2,863	(25,991)
Reconciliation of funds				
Total funds brought forward		<u>63,246</u>	<u>2,805</u>	<u>66,051</u>
Total funds carried forward	16	<u>34,392</u>	<u>5,668</u>	<u>40,060</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	92,089	7,875	99,964
Other trading activities	4	15,000	-	15,000
Investment income	5	128	-	128
Total income		<u>107,217</u>	<u>7,875</u>	<u>115,092</u>
Expenditure on:				
Charitable activities	7	(145,095)	(5,070)	(150,165)
Other expenditure	8	(11,217)	-	(11,217)
Total expenditure		<u>(156,312)</u>	<u>(5,070)</u>	<u>(161,382)</u>
Net (expenditure)/income		<u>(49,095)</u>	<u>2,805</u>	<u>(46,290)</u>
Net movement in funds		(49,095)	2,805	(46,290)
Reconciliation of funds				
Total funds brought forward		<u>112,341</u>	<u>-</u>	<u>112,341</u>
Total funds carried forward	16	<u>63,246</u>	<u>2,805</u>	<u>66,051</u>

The notes on pages 15 to 23 form an integral part of these financial statements.

Inside Justice

(Charity Registration number: 1178336) Balance Sheet as at 31 May 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	8,914	267
Cash at bank and in hand	14	<u>54,798</u>	<u>73,214</u>
		63,712	73,481
Creditors: Amounts falling due within one year	15	<u>(23,652)</u>	<u>(7,430)</u>
Net assets		<u>40,060</u>	<u>66,051</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,668	2,805
Unrestricted income funds			
Unrestricted funds		<u>34,392</u>	<u>63,246</u>
Total funds	16	<u>40,060</u>	<u>66,051</u>

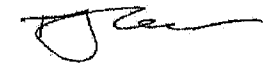
For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

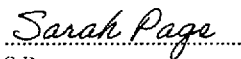
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 13 to 23 were approved by the Trustees, and authorised for issue on 30 November 2023 and signed on their behalf by:



.....
T Harrison
Trustee

Type text here



.....
S Page
Trustee

The notes on pages 15 to 23 form an integral part of these financial statements.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

1 Charity status

The charity is a charitable incorporated organisation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Inside Justice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

Income and expenditure is regularly monitored by the Trustees who are actively seeking further funding and managing costs. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has adopted Update Bulletin One published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

Deferred income

Where a donation is made explicitly to cover costs over a specified period of time, the income is matched against that timeframe.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The charity 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.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

3 Income from donations and legacies

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	34,800	-	34,800	22,282
Donations from individuals	42,930	-	42,930	62,644
Gift aid reclaimed	9,094	-	9,094	9,038
Grants, including capital grants;				
Grants from other charities	-	4,000	4,000	6,000
	<u>86,824</u>	<u>4,000</u>	<u>90,824</u>	<u>99,964</u>

4 Income from other trading activities

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Events income;				
Other events income	13,018	-	13,018	15,000
	<u>13,018</u>	<u>-</u>	<u>13,018</u>	<u>15,000</u>

5 Investment income

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	1,248	-	1,248	128
	<u>1,248</u>	<u>-</u>	<u>1,248</u>	<u>128</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		Total 2023 £
	General £	Restricted £	
Donations	270	-	270

7 Expenditure on charitable activities

		Unrestricted		Total 2023 £	Total 2022 £
	Note	General £	Restricted £		
Staff costs		114,791	1,137	115,928	148,224
Allocated support costs		2	-	2	901
Governance costs	9	1,110	-	1,110	1,040
		<u>115,903</u>	<u>1,137</u>	<u>117,040</u>	<u>150,165</u>

8 Other expenditure

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Other resources expended	13,771	-	13,771	11,217
	<u>13,771</u>	<u>-</u>	<u>13,771</u>	<u>11,217</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

9 Analysis of governance and support costs

Governance costs

	Unrestricted		Total	Total
	General	Restricted	2023	2022
	£	£	£	£
Independent examiner fees				
Examination of the financial statements	480	-	480	450
Other fees paid to examiners	630	-	630	590
	<u>1,110</u>	<u>-</u>	<u>1,110</u>	<u>1,040</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

J Ritchie

£86 (2022: £73) of expenses were reimbursed to J Ritchie during the year.

J Millington

£221 (2022: £19) of expenses were reimbursed to J Millington during the year.

Dr A Priston OBE

£43 (2022: £Nil) of expenses were reimbursed to Dr A Priston OBE during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	62,699	73,014
Freelance	53,229	75,210
	<u>115,928</u>	<u>148,224</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Management	1	1
Casework	1	1
	<u>2</u>	<u>2</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

(2022 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,420 (2022 - £1,675).

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2023 £	2022 £
Other debtors	<u>8,914</u>	<u>267</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>54,798</u>	<u>73,214</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,824	5,357
Other taxation and social security	289	1,033
Accruals	<u>19,539</u>	<u>1,040</u>
	<u>23,652</u>	<u>7,430</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

16 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted				
General	63,246	101,090	(129,944)	34,392
Expert advisory panel fund	2,805	-	(1,137)	1,668
Vulnerable prisoners outreach fund	-	3,000	-	3,000
Welsh prisoner and families outreach fund	-	1,000	-	1,000
Restricted	2,805	4,000	(1,137)	5,668
Total funds	66,051	105,090	(131,081)	40,060
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted				
General	112,341	107,217	(156,312)	63,246
Specific cases fund	-	1,875	(1,875)	-
Yorkshire prisoner programme fund	-	3,000	(3,000)	-
Expert advisory panel fund	-	3,000	(195)	2,805
Restricted	-	7,875	(5,070)	2,805
Total funds	112,341	115,092	(161,382)	66,051

The specific purposes for which the funds are to be applied are as follows:

The Specific Cases Fund identifies costs relating to individual cases where specific funding has been received.

A grant has been received to fund a quarterly conference for our pro bono volunteer Expert Advisory Panel to meet to protect Human Rights, drive policy change and investigate miscarriages of justice.

Grants have been received for our Welsh Prisoner and Families Outreach Programme and Vulnerable Prisoners Outreach in the Northwest and Merseyside Programme. These are held as restricted funds. In the previous financial year, a grant was received for our Yorkshire Prisoner and Families Outreach Programme and this was held as a restricted fund.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2023

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2023 £
Current assets	58,044	5,668	63,712
Current liabilities	(23,652)	-	(23,652)
Total net assets	<u>34,392</u>	<u>5,668</u>	<u>40,060</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2022 £
Current assets	70,676	2,805	73,481
Current liabilities	(7,430)	-	(7,430)
Total net assets	<u>63,246</u>	<u>2,805</u>	<u>66,051</u>

INSIDE JUSTICE

England & Wales - Charity number 1178336

Accounts

Charity registration number: 1178336

Inside Justice

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 May 2022

McKellens Limited
McKellens
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Inside Justice

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 21

Inside Justice

Reference and Administrative Details

Trustees

T Harrison
J Battley CFE CIRM
Dr A Priston OBE
M Chadwick
T Alexander
T Conti
J Millington
J Ritchie
K Reed
S Page

Senior Management Team

M Lister, CEO
L Shorter, Senior Caseworker (to January 2022 - still active as consultant
Founder & Investigator)
D Allain, Head of Casework (to December 2021)
J Devitt, Head of Casework (from January 2022)

Principal Office

One Business Village
Emily Street
Kingston upon Hull
East Yorkshire
HU9 1ND

Registered Office

Botley Mills
Botley
Southampton
SO30 2GB

Charity Registration Number

1178336

Bankers

Santander UK
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Examiner

Paul Roper
McKellens
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Inside Justice

Trustees' Report

The Trustees present the annual report together with the financial statements of the charitable company for the year ended 31 May 2022. This year was the final year with Jill Battley as Chair. The trustees would like to thank Jill for her enormous contribution as Chair through a challenging time, during which *Inside Justice* has responded to a huge rise in applications from prisoners for its support and considerably strengthened its governance, including the recruitment of new Trustees with a wider range of expertise.

Trustees

T Harrison (appointed 22 February 2022)

J Battley CFE CIRM

Dr A Priston OBE

M Chadwick

T Alexander

T Conti

J Millington (appointed 22 February 2022)

J Ritchie (appointed 22 February 2022)

K Reed (appointed 22 February 2022)

S Page (appointed 16 May 2022)

How *Inside Justice* makes a difference

We believe that everybody deserves justice. We care about people who have a strong claim that they are innocent because we have seen lives destroyed by miscarriages of justice: the life of a wrongly convicted person in jail and the lives of their family, as well as of other victims because a dangerous offender is still at large.

Barri White was wrongly jailed for the brutal assault and murder of his girlfriend. He spent six years in prison before *Inside Justice* founder Louise Shorter gave him a chance, when Barri felt all was lost. At that time it was her BBC *Rough Justice* investigative team that led directly to new evidence resulting in Barri's release.

Louise went on to form *Inside Justice* with a small investigative team and a unique expert Advisory Panel of lawyers, investigators and scientists who work *pro bono* to give other forgotten prisoners a chance. It was one *Inside Justice* scientist, Tracy Alexander, who found key forensic evidence in the Barri White case that later helped police find the real killer. *Inside Justice's* actions have almost certainly saved many more victims.

While Barri is now free, for others the nightmare continues and there is virtually no Legal Aid funding for them. The number applying to the charity doubled two years ago and remains at over 600 applications per annum. Our charity relies solely on charitable support and Covid has affected our income.

That's why the *Inside Justice* team needs new support. It could help overturn a wrongful conviction for someone else like Barri.

Inside Justice also wants a better criminal justice system. It is for this reason that we make policy and practice recommendations to tackle systemic failings that can bring justice for many others. For example, we seek improved nationwide police evidence storage practices - our research shows that 77% of police officers have experienced an investigation where they have been unable to locate some evidence because it is missing or damaged.

Inside Justice

Trustees' Report

Objectives and activities

Objects and aims

Inside Justice began in 2010 as a division of the not-for-profit newspaper Inside Time. By 2017, *Inside Justice* had established robust internal work systems and grown sufficiently in size and ambition to warrant independent, registered charity status so that wider funding could be sought. This was achieved in 2018 when *Inside Justice* registered as a Charitable Incorporated Organisation with its own Board of Trustees, whilst maintaining links with those who initially helped identify that there was a dire need for our work.

The objects of *Inside Justice* as set out in its governing document, its Constitution, are to promote the sound administration of the law for the public benefit by:

- Providing advice and expert scientific and legal support to prisoners who might have unsafe convictions;
- Making submissions and assisting others in making submissions to the Criminal Cases Review Commission in cases of alleged miscarriage of justice;
- Encouraging good practice in the retention of evidence, in collaboration with relevant public bodies;
- Educating students and other stakeholders with regards investigation of crime and miscarriages of justice.

Inside Justice

Trustees' Report

Objectives, strategies and activities

In order to attempt to address the multiple needs of prisoners and families with a case for wrongful conviction, and in the face of a complex, unfunded and often resistant criminal justice appeal system, *Inside Justice* now focuses on three fronts:

- i. Tackling miscarriages of justice by directly supporting the prisoner and family.
- ii. Sharing our experience, evidence and data for 'whole system' changes such that the criminal justice system is better for all, and not just those who turn to us.
- iii. Supporting the prisoner and family even if we cannot take their case forward. Life in prison is utterly desperate under Covid and the indications are that the inhumanely long hours confined to a cell are likely to continue post Covid. Families also feel cut off and desperate so we know how valuable this emotional and practical support can be. As the mother of one prisoner said: "Just having someone to listen and take time to go through the details means more than you realise and I am grateful for that opportunity. May I say thank you again for the help and advice you have already given, this has helped in so many ways that I cannot put into words."

Inside Justice has created a unique Advisory Panel of pro bono experts from the fields of forensic science, law, policing and investigations. This strong panel of experts provides a unique resource for the entire criminal justice system and particularly for those in prison who claim innocence. The panel meets regularly, either as a whole panel or by working in sub-groups of relevant specialists, firstly to review, discuss and advance cases where there is a strong case for a wrongful conviction and secondly to consider aspects of the criminal justice systems where *Inside Justice* might recommend improvements. The Panel members plus other professionals provide hundreds of hours of *pro bono* expert scientific, investigative and legal analysis, opinion, reports and representation. Full details can be found on our website at www.insidejustice.co.uk.

Our Impact in 2021-22

Here are a few highlights of the impact *Inside Justice* has made during this past year:

- Continued high numbers of prisoners and their families are turning to us for help – the charity received 624 applications last year, the second year above 600, which was 60% growth on two years ago.
- Patryk Pachecka was supported by his *pro bono* legal team and with the help of other experts including *Inside Justice*. The submission to the Court of Appeal saw Patryk's conviction quashed with the case being sent by the Appeal Court for re-trial. At the re-trial, which *Inside Justice* also supported, the Court found Patryk not guilty and he was set free after nearly four years in prison for a murder he did not commit.
- We supported another applicant, making an appeal submission – a huge undertaking for a highly complex case with intensive investigative work from our specialist staff team and significant *pro bono* work by three barristers. The Court of Appeal has informed us after initial assessment that the complexity of this case merits our submission to be heard by the full Court of Appeal so we will support this next step further too and then await the outcome.
- Two cases have been submitted to the Criminal Cases Review Commission (CCRC) and we wait to hear the outcome of the CCRC's reviews. One of these includes new scientific and legal expert reports completed *pro bono*.
- In a different case the appeal was lost but we are working with our experts, including psychologists, and considering a new submission to the CCRC.

Inside Justice

Trustees' Report

- Our small specialist staff team has undertaken analysis, assessments, investigations and casework within the constraints of Covid. For example, we have located and followed up new witnesses and lines of enquiry.
- Our support for prisoner applicants and their families has included: guidance on how best to navigate the criminal appeals system; help with completing applications to us – we recognise that 50% of prisoners are affected by low literacy levels so we offer telephone/other support; and sign-posting to other support organisations.
- In addition we made recommendations and other contributions aiming to improve the whole criminal justice system:
 - Working jointly with the CCRC we secured new action by the National Police Chiefs' Council which issued new guidance to all police forces across England and Wales on the disclosure of evidence - often unacceptably withheld against the interests of justice
 - We have drawn on our own expert experiences and research in partnership with Northumbria University that demonstrated the extensive mishandling of evidence by police leading to loss or destruction of material including post-conviction. We highlighted this in national media work, for example BBC Radio 4's 'File on 4 – Missing Evidence', and in The Observer
 - In one case, which a former circuit judge and a barrister worked on *pro bono*, the lawyers identified a gap in the system relating to 'diminished responsibility' for attempted murder. We plan to raise this with the Law Commission
 - We contribute to CCRC stakeholder meetings and separately a small delegation from *Inside Justice* met with senior CCRC representatives with the aim of sharing our expert scientific and investigative experience in order to help inform CCRC scientific strategies
- Our partnerships with universities help bring miscarriage of justice knowledge to the criminal justice practitioners of tomorrow, for example Policing, Criminology and Law students
- We continue to raise issues and share our experiences and expertise with other criminal justice bodies and groups too. For example, CCRC's founder and investigator Louise Shorter presented to the Criminal Justice Alliance as a member of an expert panel including the President of the Law Society.
- Between June 2021 and May 2022 we had 92,000 Twitter impressions (i.e. the number of times our tweets were seen), 11,500 profile visits (the number of unique Twitter users who visited IJ tweets), 213 mentions and 4,534 followers. Our website had 9,700 visits. *Inside Justice* also started an Instagram account in December 2021 and has accrued almost 300 (294) followers by end of May 2022.

Inside Justice

Trustees' Report

Public benefit

We have promoted the sound administration of the law for the public benefit by:

- Providing advice and expert, investigative, scientific and legal support to prisoners from our staff casework team and from members of our specialist Advisory Panel who work entirely *pro bono* on the cases of our applicants – people serving long prison sentences for crimes they say they did not commit. The Advisory Panel boasts sixteen members across a range of disciplines including the law (one retired Circuit Judge, three silks, four junior barristers and a solicitor), forensic science (including cold case specialists, DNA, blood pattern analysis, fibre evidence, CCTV and cell site evidence), and former police staff (senior New Scotland Yard detectives, a policing oversight specialist, a police cold case specialist and an Intelligence Manager);
- Making a number of submissions and assisting others in making submissions to the Criminal Cases Review Commission (CCRC) and Court of Appeal Criminal Division (CACD) in cases of alleged miscarriage of justice;
- Encouraging good practice in the retention of evidence, in collaboration with relevant public bodies through working with the National Police Chiefs' Council, the CCRC, and drawing on research undertaken jointly with Northumbria University;
- Educating students and other stakeholders with regard to the investigation of crime and miscarriages of justice through links with a number of bodies, including four universities, the Bar Council, and the All-Party Parliamentary Group on Miscarriages of Justice.

Trustees have acted in accordance with the guidance issued by the Charity Commission relating to public benefit.

Use of volunteers

Various experts provide their time free of charge on *Inside Justice* cases. The value of this freely given expertise is unquantifiable.

Financial review

Inside Justice maintained expenditure at a similar level to that of the previous year at £161,382 (2020-21: £158,891), whilst income marginally increased to £115,092 (2020-21: £113,724). The ongoing lower income levels have resulted from a challenging fundraising environment, partly as result of the impact of Covid. However, the trustees were able to invest from the strong reserve levels and cover the deficit of £46,290 (2020-21: £45,167) in order to ensure that the charity was able to respond to the rising numbers of prisoners and their families turning to us for support. Reserves stood at £66,051 (2020-21: £112,341) at the year end.

The Trustees would like to thank all those who have supported the charity in the year, whether through donated expertise and time, or as a funder small or large. Without this support the charity could not undertake its work for those prisoners who have a strong case for a wrongful conviction and for their families.

Reserves policy

The Trustees have a policy to hold reserves equivalent to three months' running costs. This equates to £40,000 based on the 2022-23 budgeted expenditure. However, due to the nature of the funding received by the charity, which is generally received as lump sums from trusts and foundations, it is recognised that there will be times when the reserves are significantly higher than the three months running costs specified. This is essential for the charity to achieve its objectives.

Inside Justice

Trustees' Report

Plans and challenges for 2022-23

During the coming year we have new plans to continue to respond to the high numbers who turn to us, whilst recognising that we also face funding challenges:

- We are reviewing our casework strategy and case acceptance criteria to respond to sustained high demand from prisoners and their families which is resulting in our small team working at full capacity.
- The vulnerabilities and systemic as well as structural barriers experienced by applicants point to the need for different support levels as well as new work to influence improvements needed in the criminal justice system, if we can secure the appropriate funding. Issues include inequalities due to race, neurodivergence such as learning disabilities and mental health, or the vulnerability to coercive control that may not be adequately addressed among female victims of abuse and young people in the grip of gangs who are convicted of serious crime.
- The Law Commission announced a review of Criminal Appeals in August 2022. This has been a long time coming and is hugely welcomed. We support all areas for review identified by the Commission. In particular we are delighted to see that the Law Commission will review both:

- the 'Real Possibility Test' that directs and indeed limits the Criminal Cases Review Commission (CCRC) in its statutory role to review and address miscarriages of justice. The Test and CCRC role in following the Test can deny access to justice to those who may have been wrongly convicted; and

- the policy and practices around retention and disclosure of evidence post-conviction. *Inside Justice* has worked over the past five years to raise awareness on evidence retention, storage and disclosure. Our founder and investigator Louise Shorter, along with the Team and Advisory Panel, have helped shine a light on the shortcomings in this area and the resulting damage to criminal justice, not least victims of miscarriages of justice. Our work on Roger Kearney's case exposed the wholesale destruction, loss and contamination of evidence by Hampshire Constabulary on that case even though they had a legal duty to safely store the material for an appeal. They faced no sanctions whatsoever for doing so, even though they had destroyed our only chance and Roger's hope, to have crime scene exhibits tested which could have objectively proved his innocence. Our subsequent work identified that Roger's case was the tip of the iceberg and, sadly, it is not uncommon for police forces to lose evidence, sometimes even before trials have taken place and in some cases, even preventing people accused of sex offences and homicide to stand trial. Our research among police personnel identified that over 75% of respondents had experienced investigations in which they had been unable to locate exhibits, and nearly two thirds had a case where evidence had not been stored with the required integrity, security and continuity, often directly impacting on the outcome. The Law Commission review is an opportunity to address this. Confidence in the criminal justice system cannot be maintained if crime scene exhibits are not stored carefully. Innocent people will remain in jail, leaving dangerous offenders at large, if evidence is not stored properly. Consequently *Inside Justice* will continue to press for this change during the Law Commission's review.

- Similarly we plan to contribute to the review of evidence disclosure. Since the 'Nunn Judgment' in the Supreme Court regarding disclosure of evidence, police forces have refused to release material to anyone other than the CCRC. This is in direct conflict with historic practices, is not what the Supreme Court intended in its judgment and denies fair access to justice.

Inside Justice

Trustees' Report

- A number of new university partners are starting to work with Inside Justice in order to enhance their students' learning in the field of miscarriages of justice
- We will work further with other criminal justice professionals and bodies such as the Bar Council and criminal defence lawyers, starting with an evening in Manchester examining the Patryk Pachecka case mentioned above and lessons that can be learned for the wider criminal justice system; and the British Academy of Forensic Sciences (BAFS), including an article for the BAFS specialist journal
- We need to secure a further £60k this year to sustain our work in a very difficult funding climate.

Structure, governance and management

Nature of governing document

The charity is controlled by its Constitution, as a Charitable Incorporated Organisation, which was signed on 4th May 2018.

In terms of regulatory and compulsory compliance, we are registered with the Information Commissioner's Office and all of our staff have undergone GDPR Data Protection Act training and certification. Third Party Data agreements have been signed by all relevant parties that we work with.

In terms of employee, public and professional liability indemnity, we have the appropriate level of insurance cover in place.

Recruitment and appointment of Trustees

Trustees were appointed either through publishing the roles or from among those already known to the organisation following their involvement as members of the Advisory Panel of *Inside Justice* for some years. Trustees represent senior figures from the disciplines of forensic science, policing, law, business, the arts, and a qualified accountant. New Trustees will be appointed to meet skills gaps from candidates identified from openly advertised vacancies, and following recommendations from those known to the charity in the first instance, or appropriate advertising as necessary.

Induction and training of Trustees

New Trustees are sent the Charity Commission guidance, the Constitution, the most recent relevant strategic papers from the CEO and the Annual Report and Accounts. They are asked to attend the regular Advisory Panel meetings where casework is discussed in detail and invited to key strategy meetings to better understand how the charity fulfils its objectives. An induction includes briefing sessions from the Chair regarding the obligation of the Trustees and how the Board operates and briefings from the CEO and/or staff team on key aspects of the charity's work.

Organisational structure

Inside Justice has a Board of ten members who meet at least four times annually and are responsible for the strategic direction and policy of the charity. Day to day responsibility for the charity rests with the Chief Executive Officer (0.6 Full-time equivalent FTE) who is supported by a small team (2.7 FTE).

Inside Justice

Trustees' Report

Major risks and management of those risks

Risk Management

The Trustees review risk at least quarterly at Trustee meetings, with action plans put in place to mitigate major risks. Currently the only major risk is reduced income and the Trustees have approved a fundraising strategy and action plan to increase funding, with a contingency to draw further on reserves if needed as the current level of resources is in excess of the reserves policy. A further measure to reduce expenditure will be considered if necessary but with the first priority being not to reduce the casework and related support for prisoners and their families.

Safeguarding

The Trustees are mindful of the importance of safeguarding with regard to vulnerable adults among the significant number of prisoners who turn to *Inside Justice* for support, and with regard to staff in their work. The Trustees have reviewed and updated the safeguarding policy in 2022. Considerable expertise exists among the Trustees and staff in safeguarding and in-house guidance is offered to other staff and Trustees.

The annual report was approved by the Trustees of the charity on 23 Nov 22 and signed on its behalf by:


.....
T Harrison
Trustee

Inside Justice

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Inside Justice for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the Trustees of the charity on 23 Nov 22 and signed on its behalf by:



M Chadwick
Trustee

Inside Justice

Independent Examiner's Report to the trustees of Inside Justice

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2022 which are set out on pages 12 to 21.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Inside Justice (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 Inside Justice 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 statement

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 Inside Justice 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.


.....

Paul Roper
McKellens
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Date: 13/11/22

Inside Justice

Statement of Financial Activities for the Year Ended 31 May 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	92,089	7,875	99,964
Other trading activities	4	15,000	-	15,000
Investment income	5	128	-	128
Total income		107,217	7,875	115,092
Expenditure on:				
Charitable activities	7	(145,095)	(5,070)	(150,165)
Other expenditure	8	(11,217)	-	(11,217)
Total expenditure		(156,312)	(5,070)	(161,382)
Net (expenditure)/income		(49,095)	2,805	(46,290)
Net movement in funds		(49,095)	2,805	(46,290)
Reconciliation of funds				
Total funds brought forward		112,341	-	112,341
Total funds carried forward	16	63,246	2,805	66,051
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	75,021	32,500	107,521
Other trading activities	4	6,000	-	6,000
Investment income	5	203	-	203
Total income		81,224	32,500	113,724
Expenditure on:				
Raising funds	6	(100)	-	(100)
Charitable activities	7	(97,452)	(47,500)	(144,952)
Other expenditure	8	(13,839)	-	(13,839)
Total expenditure		(111,391)	(47,500)	(158,891)
Net expenditure		(30,167)	(15,000)	(45,167)
Net movement in funds		(30,167)	(15,000)	(45,167)
Reconciliation of funds				
Total funds brought forward		142,508	15,000	157,508
Total funds carried forward	16	112,341	-	112,341

The notes on pages 14 to 21 form an integral part of these financial statements.

Inside Justice

(Charity Registration number: 1178336)
Balance Sheet as at 31 May 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	267	537
Cash at bank and in hand	14	73,214	119,564
		73,481	120,101
Creditors: Amounts falling due within one year	15	(7,430)	(7,760)
Net assets		66,051	112,341
Funds of the charity:			
Restricted income funds			
Restricted funds		2,805	-
Unrestricted income funds			
Unrestricted funds		63,246	112,341
Total funds	16	66,051	112,341

For the financial year ended 31 May 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 21 were approved by the Trustees, and authorised for issue on 23 Nov 22 and signed on their behalf by:


T Harrison
Trustee


M Chadwick
Trustee

The notes on pages 14 to 21 form an integral part of these financial statements.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Charity status

The charity is a charitable incorporated organisation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Inside Justice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

Income and expenditure is regularly monitored by the Trustees who are actively seeking further funding and managing costs. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

Deferred income

Where a donation is made explicitly to cover costs over a specified period of time, the income is matched against that timeframe.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The charity 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.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

3 Income from donations and legacies

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	22,282	-	22,282	83,287
Donations from individuals	60,769	1,875	62,644	24,065
Gift aid reclaimed	9,038	-	9,038	169
Grants, including capital grants;				
Grants from other charities	-	6,000	6,000	-
	92,089	7,875	99,964	107,521

4 Income from other trading activities

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Events income;				
Other events income	15,000	-	15,000	6,000
	15,000	-	15,000	6,000

5 Investment income

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	128	-	128	203

6 Expenditure on raising funds

Costs of generating donations and legacies

	Restricted £	Total 2022 £	Total 2021 £
Donations	-	-	100

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

7 Expenditure on charitable activities

		Unrestricted		Total 2022	Total 2021
	Note	General £	Restricted £	£	£
Staff costs	11	143,154	5,070	148,224	133,592
Allocated support costs		901	-	901	10,310
Governance costs	9	1,040	-	1,040	1,050
		<u>145,095</u>	<u>5,070</u>	<u>150,165</u>	<u>144,952</u>

8 Other expenditure

		Unrestricted		Total 2022	Total 2021
	Note	General £	Restricted £	£	£
Other resources expended		11,217	-	11,217	13,839
		<u>11,217</u>	<u>-</u>	<u>11,217</u>	<u>13,839</u>

9 Analysis of governance and support costs

Governance costs

		Unrestricted		Total 2022	Total 2021
	Note	General £	Restricted £	£	£
Independent examiner fees					
Examination of the financial statements		450	-	450	450
Other fees paid to examiners		590	-	590	600
		<u>1,040</u>	<u>-</u>	<u>1,040</u>	<u>1,050</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

10 Trustees remuneration and expenses

During the year the charity made the following transactions with Trustees:

J Battley

£Nil (2021: £717) of expenses were reimbursed to J Battley CFE CIRM during the year.

J Ritchie

£73 (2021: £Nil) of expenses were reimbursed to J Ritchie during the year.

J Millington

£19 (2021: £Nil) of expenses were reimbursed to J Millington during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	73,014	18,653
Freelance	75,210	114,939
	<u>148,224</u>	<u>133,592</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Management	1	1
Casework	1	-
	<u>2</u>	<u>1</u>

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,675 (2021 - £455).

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2022 £	2021 £
Other debtors	<u>267</u>	<u>537</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	73,214	119,564

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,357	4,363
Other taxation and social security	1,033	2,004
Other creditors	-	403
Accruals	1,040	990
	<u>7,430</u>	<u>7,760</u>

16 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted				
General	112,341	107,217	(156,312)	63,246
Specific cases fund	-	1,875	(1,875)	-
Yorkshire prisoner programme fund	-	3,000	(3,000)	-
Expert advisory panel fund	-	3,000	(195)	2,805
Restricted	-	7,875	(5,070)	2,805
Total funds	<u>112,341</u>	<u>115,092</u>	<u>(161,382)</u>	<u>66,051</u>
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted				
General	142,508	81,224	(111,391)	112,341
Evidence retention protocol	-	32,500	(32,500)	-
Promo film	5,000	-	(5,000)	-
Legal circuits tour	5,000	-	(5,000)	-
Podcast	5,000	-	(5,000)	-
Restricted	15,000	32,500	(47,500)	-
Total funds	<u>157,508</u>	<u>113,724</u>	<u>(158,891)</u>	<u>112,341</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2022

The specific purposes for which the funds are to be applied are as follows:

The Specific Cases Fund identifies costs relating to individual cases where specific funding has been received.

A grant has been received for our Yorkshire Prisoner and Families Outreach Programme, this is held as a restricted fund.

A grant has been received to fund a quarterly conference for our pro bono volunteer Expert Advisory Panel to meet to protect Human Rights, drive policy change and investigate miscarriages of justice.

The Evidence Retention Protocol Fund relates to a project gathering data and testimony on how often evidence is lost, destroyed or withheld and raising awareness amongst police forces of their statutory obligations to retain evidence, in order to facilitate appeals against wrongful conviction and cold-case reviews of unsolved cases.

Due to Covid-19, the Law Circuit Tour did not go ahead. Instead, it was agreed to use the funding received for virtual work, including the Justice Week virtual presentation event.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2022 £
Current assets	70,676	2,805	73,481
Current liabilities	(7,430)	-	(7,430)
Total net assets	63,246	2,805	66,051
		Unrestricted funds General £	Total funds at 31 May 2021 £
Current assets		120,101	120,101
Current liabilities		(7,760)	(7,760)
Total net assets		112,341	112,341

18 Related party transactions

There were no related party transactions in the year.

INSIDE JUSTICE

England & Wales - Charity number 1178336

Accounts

Charity registration number: 1178336

Inside Justice

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

McKellens Limited
McKellens
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Inside Justice

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 19

Inside Justice

Reference and Administrative Details

Trustees

J Battley CFE CIRM

Dr A Priston OBE

M Chadwick

T Alexander

T Conti

Senior Management Team

M Lister, CEO (from January 2021)

L Shorter, CEO (to January 2021)

D Allain, Head of Casework

Principal Office

One Business Village
West Dock Street
Kingston upon Hull
East Yorkshire
HU3 4HH

Registered Office

Botley Mills
Botley
Southampton
SO30 2GB

Charity Registration Number

1178336

Bankers

Santander UK
Bridle Road
Bootle
Merseyside
L30 4GB

Independent Examiner

Paul Roper
McKellens
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

Inside Justice

Trustees' Report

The Trustees present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

How *Inside Justice* makes a difference

We believe that everybody deserves justice. We care about people who have a strong claim that they are innocent because we have seen lives destroyed by miscarriages of justice: the life of a wrongly convicted person in jail and the lives of their family, as well as of other victims because a dangerous offender is still at large.

Barri White was wrongly jailed for the brutal assault and murder of his girlfriend. He spent six years in prison before *Inside Justice* founder Louise Shorter gave him a chance, when Barri felt all was lost. At that time it was her BBC Rough Justice investigative team that led directly to new evidence resulting in Barri's release.

Louise went on to form *Inside Justice* with a small investigative team and a unique expert Advisory Panel of lawyers, investigators and scientists who work *pro bono* to give other forgotten prisoners a chance. It was one *Inside Justice* scientist, Tracy Alexander, who found key forensic evidence in the Barri White case that later helped police find the real killer. *Inside Justice's* actions have almost certainly saved many more victims.

Whilst Barri is now free, for others the nightmare continues and there is virtually no Legal Aid funding for them. The number applying to us has doubled in two years to over 650. Our charity relies solely on charitable support and Covid has affected our income.

That's why the *Inside Justice* team needs new support. It could help overturn a wrongful conviction for someone else like Barri.

Inside Justice also wants a better criminal justice system. It is for this reason that we make policy and practice recommendations to tackle systemic failings that can bring justice for many others. For example, we seek improved nationwide police evidence storage practices - our research shows that 77% of police officers have experienced an investigation where they have been unable to locate some evidence because it is missing or damaged.

Objectives and activities

Objects and aims

Inside Justice began in 2010 as a division of the not-for-profit newspaper Inside Time. By 2017, *Inside Justice* had established robust internal work systems and grown sufficiently in size and ambition to warrant independent, registered charity status so that wider funding could be sought. This was achieved in 2018 when *Inside Justice* registered as a Charitable Incorporated Organisation with its own Board of Trustees, whilst maintaining links with those who initially helped identify that there was a dire need for our work.

The objects of *Inside Justice* as set out in its governing document, its Constitution, are to promote the sound administration of the law for the public benefit by:

- Providing advice and expert scientific and legal support to prisoners who might have unsafe convictions;
- Making submissions and assisting others in making submissions to the Criminal Cases Review Commission in cases of alleged miscarriage of justice;
- Encouraging good practice in the retention of evidence, in collaboration with relevant public bodies;
- Educating students and other stakeholders with regards investigation of crime and miscarriages of justice.

Inside Justice

Trustees' Report

Objectives, strategies and activities

In order to attempt to address the multiple needs of prisoners and families with a case for wrongful conviction, and in the face of a complex, unfunded and often resistant criminal justice appeal system, *Inside Justice* now focuses on three fronts:

- i. Tackling miscarriages of justice by directly supporting the prisoner and family.
- ii. Sharing our experience, evidence and data for 'whole system' changes such that the criminal justice system is better for all, and not just those who turn to us.
- iii. Supporting the prisoner and family even if we cannot take their case forward. Life in prison is utterly desperate under Covid and the indications are that the inhumanely long hours confined to a cell are likely to continue post Covid. Families also feel cut off and desperate so we know how valuable this emotional and practical support can be. As the mother of one prisoner said: "Just having someone to listen and take time to go through the details means more than you realise and I am grateful for that opportunity. May I say thank you again for the help and advice you have already given, this has helped in so many ways that I cannot put into words."

Inside Justice has created a unique Advisory Panel of *pro bono* experts from the fields of forensic science, law, policing and investigations. This strong, rich panel of experts provides a unique resource for the entire criminal justice system and particularly for those in prison who claim innocence. The panel meets quarterly, discussing cases which have been advanced to a full review, bringing a holistic expert review of cases where it is claimed an innocent person has been imprisoned. In addition, sub-groups of the panel meet frequently throughout the year and panel members plus other professionals provide hundreds of hours of *pro bono* new scientific reviews, expert opinion, legal analysis and representation. Full details can be found on our website at www.insidejustice.co.uk.

Our Impact in 2020-21

- More prisoners and their families are turning to us than ever before – we received 656 applications last year, a 60% increase on the previous year;
- Two of our cases were successfully referred to the full Court of Appeal with *Inside Justice* providing *pro bono* legal representation throughout. In one, the murder conviction was quashed. In the second, a long-standing case was referred back to the Court of Appeal by the CCRC after ten year's deliberation;
- In another case the appeal was lost but our fight continued with the commission of two new psychologists' reports resulting in a hitherto undiagnosed condition which will help the prisoner receive the medical care he needs and support an application to the CCRC to refer the case back to the Court of Appeal;
- Our *pro bono* expert panel provided extensive free support, including legal and forensic work that is critical for the cases we take on;
- Our small staff team has undertaken investigations and casework within the constraints of Covid in order to take forward cases by finding new witnesses and lines of enquiry or identifying how best to navigate the criminal appeals system;

Inside Justice

Trustees' Report

- Every prisoner or family who turns to us receives a rapid assessment of their case and many have a more thorough investigation or assessment. To those we turn down, we give advice and support including information on the appeal system and sign-posting to other support organisations;
- We have contributed to improvements to the criminal justice system in two areas:
 - Our extensive experience has highlighted the appalling loss or destruction of material post-conviction. This, given the huge scientific advances now available, denies prisoners the opportunity to prove their innocence and inhibits the Court of Appeal from performing its function. Watch our short video: <https://www.insidejustice.co.uk/campaigns/video-what-happens-when-evidence-isn-t-kept/216>
 - The National Police Chiefs' Council has agreed to issue new information to all police forces on the disclosure of evidence - often unacceptably withheld against the interests of justice. We have reached the end of our funding for the Evidence Retention Protocol project, gathering data and testimony on how often evidence is lost, destroyed or withheld and raising awareness amongst police forces of their statutory obligations to retain evidence, in order to facilitate appeals against wrongful conviction and cold-case reviews of unsolved cases;
- The All-Party Parliamentary Group on Miscarriages of Justice established a Westminster Commission on Miscarriages of Justice which published its report in 2021. The report made a series of recommendations very much in line with our own. However, the Commission and APPG recommendations have in many cases been ignored. Consequently we now seek further funding to continue this work and bring about permanent systemic change for the better;
- We continue to seek endorsement of our "Nunn Protocol" — a document designed to end the practice of police forces routinely refusing to release material post-conviction for the purpose of an appeal to anyone other than the CCRC. Having already secured the endorsement of the CCRC, we were disappointed to be told by the National Disclosure Improvement Plan board, chaired by the Director of Public Prosecutions, Max Hill QC, that such a protocol was unnecessary as guidelines are already in place. This opinion does not reflect our experience;
- We continue to educate students and other stakeholders with regards to investigation of crime and miscarriages of justice. The BBC TV series Conviction, documenting our work, is available on iPlayer;
- We work closely with three university Innocence Projects and continue to educate students on the causes and remedies of wrongful convictions. We now have a fourth university partner and have presented workshops in several other universities. We hope to harness the power of more student bodies in the medium term;
- We have made use of many influential platforms to broadcast our concerns, including: CCRC Stakeholder Forum; Forensic Science Regulator's Annual Conference (attended by 1,600 senior police staff, scientists and policy makers); Bar Council and Law Society Justice Week seminar; and King's College, London Forensic Science faculty;
- We have had several academic and professional articles published in order to raise awareness of the issue and to disseminate our findings, including 'Police Professional', 'Policing Insight', The Bar Council and Law Society Justice Week, 'International Journal of Police Science and Management' and 'Medicine Science and the Law';
- We have also had reports and articles published in national media including The Times and the Sunday Telegraph;
- We reached more people than the year before through our social media activities: Between June 2020 and May 2021 we had 422,000 Twitter impressions (i.e. the number of times our tweets were seen), 123,000 profile visits (the number of unique Twitter users who visited IJ tweets), 460 mentions and 4,340 followers (an increase of 618). Our website had 11,800 visits.

Inside Justice

Trustees' Report

Public benefit

We have promoted the sound administration of the law for the public benefit by:

- Providing advice and expert, investigative, scientific and legal support to prisoners from our staff casework team and from members of our specialist Advisory Panel who work entirely *pro bono* on the cases of our applicants – people serving long prison sentences for crimes they say they did not commit. The Advisory Panel boasts sixteen members across a range of disciplines including the law (one retired Circuit Judge, three silks, four junior barristers and a solicitor), forensic science (including cold case specialists, DNA, blood pattern analysis, fibre evidence, CCTV and cell site evidence), and former police staff (senior New Scotland Yard detectives, a policing oversight specialist, a police cold case specialist and an Intelligence Manager);
- Making a number of submissions and assisting others in making submissions to the Criminal Cases Review Commission (CCRC) and Court of Appeal Criminal Division (CACD) in cases of alleged miscarriage of justice;
- Encouraging good practice in the retention of evidence, in collaboration with relevant public bodies through working with the National Police Chiefs' Council, the CCRC, and drawing on research undertaken jointly with Northumbria University;
- Educating students and other stakeholders with regard to the investigation of crime and miscarriages of justice through links with a number of bodies, including four universities, the Bar Council, and the All-Party Parliamentary Group on Miscarriages of Justice.

Trustees have acted in accordance with the guidance issued by the Charity Commission relating to public benefit.

Use of volunteers

Various experts provide their time free of charge on *Inside Justice* cases. The value of this freely given expertise is unquantifiable.

Financial review

Inside Justice maintained expenditure at a similar level to the previous year at £158,891 (2019-20: £161,510) despite a fall in income to £113,724 (2019-20: £156,446). The income reduction resulted from a challenging fundraising environment, partly as result of the impact of Covid. However, the Trustees were able to invest from the strong reserve levels and cover the deficit of £45,167 in order to ensure that the charity was able to respond to the rising numbers of prisoners and their families turning to us for support. Reserves stood at £112,341 at the year end.

The Trustees would like to thank all those who have supported the charity in the year, whether through donated expertise and time, or as a funder small or large. Without this support the charity could not undertake its work for those prisoners who have a strong case for a wrongful conviction and for their families.

Reserves policy

The Trustees have a policy to hold reserves equivalent to three months' running costs. This equates to £47,000 based on the 2021-22 budgeted expenditure. However, due to the nature of the funding received by the charity, which is generally received as lump sums from trusts and foundations, it is recognised that there will be times when the reserves are significantly higher than the three months running costs specified. This is essential for the charity to achieve its objectives.

Inside Justice

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is controlled by its Constitution, as a Charitable Incorporated Organisation, which was signed on 4th May 2018.

In terms of regulatory and compulsory compliance, we are registered with the Information Commissioner's Office and all of our staff have undergone GDPR Data Protection Act training and certification. Third Party Data agreements have been signed by all relevant parties that we work with.

In terms of employee, public and professional liability indemnity, we have the appropriate level of insurance cover in place.

Recruitment and appointment of Trustees

Trustees were appointed who were already known to the organisation following their involvement as members of the Advisory Panel of Inside Justice for some years and represent senior figures from the disciplines of forensic science, policing and the arts, and a qualified accountant. New Trustees will be appointed to meet skills gaps from candidates identified from openly advertised vacancies, and following recommendations from those known to the charity in the first instance, or appropriate advertising as necessary.

Induction and training of Trustees

New Trustees are sent the Charity Commission 'guidebook', the Constitution, the most recent CEO report to Trustees and the Annual Report. They are asked to attend the regular Advisory Panel meetings where casework is discussed in detail and invited to key strategy meetings to better understand how the charity fulfils its objectives. An induction includes briefing sessions from the Chair regarding the obligation of the Trustees and how the Board operates, an overview of finances from the Financial Trustee and briefings from the CEO and staff team.

Organisational structure

Inside Justice has a Board of five members who meet at least four times annually and are responsible for the strategic direction and policy of the charity. Day to day responsibility for the charity rests with the Chief Executive Officer who is supported by a small team, currently of 3.5 FTE.

Inside Justice

Trustees' Report

Major risks and management of those risks

Risk Management

The Trustees review risk at least quarterly at Trustee meetings, with action plans put in place to mitigate major risks. This is supplemented with a monthly report submitted to the Trustees from the CEO. Currently the only major risk is reduced income and the Trustees have approved a fundraising strategy and action plan to increase funding, with a contingency to draw further on reserves if needed as the current level of resources is in excess of the reserves policy. A further measure to reduce expenditure will be considered if necessary but with the first priority being not to reduce the support for prisoners and their families.

Safeguarding

The Trustees are mindful of the importance of safeguarding with regard to vulnerable adults among the significant number of prisoners who turn to *Inside Justice* for support, and with regard to staff in their work. The Trustees have reviewed and updated the safeguarding policy in 2021. Considerable expertise exists among the Trustees and staff in safeguarding and in-house guidance is offered to other staff and Trustees.

The annual report was approved by the Trustees of the charity on 29 Sep 21 and signed on its behalf by:


J Battley CFE CIRM
Trustee

Inside Justice

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of *Inside Justice* for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the Trustees of the charity on 29.5.21 and signed on its behalf by:



M Chadwick
Trustee

Inside Justice

Independent Examiner's Report to the trustees of Inside Justice

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 10 to 19.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Inside Justice (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 Inside Justice 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 statement

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 Inside Justice 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.


.....
Paul Roper
McKellens
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

28 October 2021

Inside Justice

Statement of Financial Activities for the Year Ended 31 May 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	75,021	32,500	107,521
Other trading activities	4	6,000	-	6,000
Investment income	5	203	-	203
Total income		81,224	32,500	113,724
Expenditure on:				
Raising funds	6	(100)	-	(100)
Charitable activities	7	(97,452)	(47,500)	(144,952)
Other expenditure	8	(13,839)	-	(13,839)
Total expenditure		(111,391)	(47,500)	(158,891)
Net expenditure		(30,167)	(15,000)	(45,167)
Net movement in funds		(30,167)	(15,000)	(45,167)
Reconciliation of funds				
Total funds brought forward		142,508	15,000	157,508
Total funds carried forward	16	112,341	-	112,341
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	94,520	55,000	149,520
Other trading activities	4	6,000	-	6,000
Investment income	5	926	-	926
Total income		101,446	55,000	156,446
Expenditure on:				
Raising funds	6	(11,315)	-	(11,315)
Charitable activities	7	(82,392)	(44,610)	(127,002)
Other expenditure	8	(23,193)	-	(23,193)
Total expenditure		(116,900)	(44,610)	(161,510)
Net (expenditure)/income		(15,454)	10,390	(5,064)
Net movement in funds		(15,454)	10,390	(5,064)
Reconciliation of funds				
Total funds brought forward		157,962	4,610	162,572
Total funds carried forward	16	142,508	15,000	157,508

The notes on pages 12 to 19 form an integral part of these financial statements.

Inside Justice

(Charity Registration number: 1178336)

Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Current assets			
Debtors	13	537	15,329
Cash at bank and in hand	14	119,564	220,915
		120,101	236,244
Creditors: Amounts falling due within one year	15	(7,760)	(78,736)
Net assets		112,341	157,508
Funds of the charity:			
Restricted income funds			
Restricted funds		-	15,000
Unrestricted income funds			
Unrestricted funds		112,341	142,508
Total funds	16	112,341	157,508

For the financial year ended 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 10 to 19 were approved by the Trustees, and authorised for issue on 29 SEP 21 and signed on their behalf by:


J Battley CFB CIRM
Trustee


M Chadwick
Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Charity status

The charity is a charitable incorporated organisation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Inside Justice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have noted that income in the year under review was lower than in the previous year. Income and expenditure is regularly monitored by the Trustees who are actively seeking further funding and managing costs. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

Income and endowments

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Where a donation is made explicitly to cover costs over a specified period of time, the income is matched against that timeframe.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The charity 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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Donations and legacies:				
Donations from companies, trusts and similar proceeds	50,787	32,500	83,287	102,598
Donations from individuals	24,065	-	24,065	19,983
Gift aid reclaimed	169	-	169	26,939
	<u>75,021</u>	<u>32,500</u>	<u>107,521</u>	<u>149,520</u>

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

4 Income from other trading activities

	Unrestricted		Total	Total
	General	Restricted	2021	2020
	£	£	£	£
Events income;				
Other events income	6,000	-	6,000	6,000
	6,000	-	6,000	6,000

5 Investment income

	Unrestricted		Total	Total
	General	Restricted	2021	2020
	£	£	£	£
Interest receivable and similar income:				
Interest receivable on bank deposits	203	-	203	926

6 Expenditure on raising funds

Costs of generating donations and legacies

	Unrestricted		Total	Total
	General	Restricted	2021	2020
	£	£	£	£
Donations	100	-	100	11,315

7 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2021	2020
		£	£	£	£
Staff costs	11	93,736	39,856	133,592	112,939
Allocated support costs		2,666	7,644	10,310	13,133
Governance costs	9	1,050	-	1,050	930
		97,452	47,500	144,952	127,002

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

8 Other expenditure

	Unrestricted		Total	Total
	General	Restricted	2021	2020
	£	£	£	£
Other resources expended	13,839	-	13,839	23,193
	13,839	-	13,839	23,193

9 Analysis of governance and support costs

	Governance costs			
	Unrestricted		Total	Total
	General	Restricted	2021	2020
	£	£	£	£
Independent examiner fees:				
Examination of the financial statements	450	-	450	390
Other fees paid to examiners	600	-	600	540
	1,050	-	1,050	930

10 Trustees' remuneration and expenses

During the year the charity made the following transactions with Trustees:

J Battley

£717 (2020: £Nil) of expenses were reimbursed to J Battley during the year.

J Battley paid costs incurred by the charity and was duly reimbursed.

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	18,653	-
Other staff costs	114,939	112,939
	<u>133,592</u>	<u>112,939</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No
Management	<u>1</u>

2 (2020 - 0) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £455 (2020 - £Nil).

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2021 £	2020 £
Trade debtors	-	3,000
Other debtors	537	12,329
	<u>537</u>	<u>15,329</u>

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	119,564	220,915

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,363	7,389
Other taxation and social security	2,004	-
Other creditors	403	-
Accruals	990	930
Deferred income	-	70,417
	<u>7,760</u>	<u>78,736</u>

16 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted				
General	142,508	81,224	(111,391)	112,341
Restricted Funds				
Evidence retention protocol	-	32,500	(32,500)	-
Promo film	5,000	-	(5,000)	-
Legal circuits tour	5,000	-	(5,000)	-
Podcast	5,000	-	(5,000)	-
Total Restricted	15,000	32,500	(47,500)	-
Total funds	157,508	113,724	(158,891)	112,341
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted				
General	157,962	101,446	(116,900)	142,508
Evidence retention protocol	4,610	40,000	(44,610)	-
Promo film	-	5,000	-	5,000
Legal circuits tour	-	5,000	-	5,000
Podcast	-	5,000	-	5,000
Restricted	4,610	55,000	(44,610)	15,000
Total funds	162,572	156,446	(161,510)	157,508

Inside Justice

Notes to the Financial Statements for the Year Ended 31 May 2021

The specific purposes for which the funds are to be applied are as follows:

Further detail in respect of the Evidence Retention Protocol Fund is provided on page 4 of the Trustees' Report.

Due to Covid-19, the Law Circuit Tour did not go ahead. Instead, it was agreed to use the funding received for virtual work, including the Justice Week virtual presentation event.

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2021 £
Current assets	120,101	120,101
Current liabilities	(7,760)	(7,760)
Total net assets	112,341	112,341

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2020 £
Current assets	221,244	15,000	236,244
Current liabilities	(78,736)	-	(78,736)
Total net assets	142,508	15,000	157,508

18 Related party transactions

During the year the charity made the following related party transactions:

L. Shorter

(formerly CEO of Inside Justice)

As detailed in the Trustees' Report, Inside Justice was previously a division of the not-for-profit newspaper "Inside Time". The former CEO of Inside Justice, L Shorter, is also a director of Inside Time Limited. At the year end, Inside Time Limited owed £Nil (2020: £12,329) to Inside Justice and this was included in Other Debtors in these accounts.

During the period L Shorter was paid management fees of £38,335 (2020: £45,833). G Madland, partner of L Shorter, was paid £15,428 (2020: £14,400) for casework assessment. At the balance sheet date the amount due to/from L Shorter was £Nil (2020 - £Nil).