

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
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Inside Justice

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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.

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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.

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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 concerning 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.

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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:

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- 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.

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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.

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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>

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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>

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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>

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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

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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'.

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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>