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
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Inside Justice

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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.

- 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, *Inside Justices'* 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.

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.

• 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 guideance, 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).

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

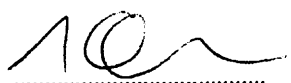
The Trustees (who are also the directors of Inside Justice for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable 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:....1/12/22.....

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

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.

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.

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.

3 Income from donations and legacies

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

5 Investment income

	Unrestricted			
	General £	Restricted £	Total 2022 £	Total 2021 £
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

7 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2022 £	Total 2021 £
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
		145,095	5,070	150,165	144,952

8 Other expenditure

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

9 Analysis of governance and support costs

Governance costs

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

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
	148,224	133,592

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	-
	2	1

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	267	537

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
	7,430	7,760

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	112,341	115,092	(161,382)	66,051

	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	157,508	113,724	(158,891)	112,341

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.