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
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Inside Justice

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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.

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• 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;

- 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

• 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

• 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.

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

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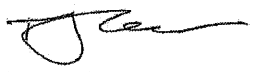
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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		101,090	4,000	105,090
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		(129,944)	(1,137)	(131,081)
Net (expenditure)/income		(28,854)	2,863	(25,991)
Net movement in funds		(28,854)	2,863	(25,991)
Reconciliation of funds				
Total funds brought forward		63,246	2,805	66,051
Total funds carried forward	16	34,392	5,668	40,060

	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		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

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	54,798	73,214
		63,712	73,481
Creditors: Amounts falling due within one year	15	(23,652)	(7,430)
Net assets		40,060	66,051
Funds of the charity:			
Restricted income funds			
Restricted funds		5,668	2,805
Unrestricted income funds			
Unrestricted funds		34,392	63,246
Total funds	16	40,060	66,051

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

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Sarah Page
.....
S Page
Trustee

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.

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 2023 £	Total 2022 £
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
	86,824	4,000	90,824	99,964

4 Income from other trading activities

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

5 Investment income

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

6 Expenditure on raising funds

a) Costs of generating donations and legacies

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

7 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
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
		115,903	1,137	117,040	150,165

8 Other expenditure

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

9 Analysis of governance and support costs

Governance costs

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

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
	115,928	148,224

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 No	2022 No
Management	1	1
Casework	1	1
	2	2

(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	8,914	267

14 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	54,798	73,214

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	19,539	1,040
	23,652	7,430

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.

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	34,392	5,668	40,060

	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