

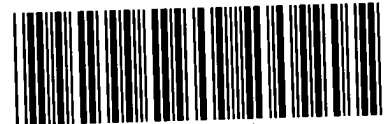
COMPANY No. 03054853
REGISTERED CHARITY No. 1046650

INQUEST CHARITABLE TRUST
(Company Limited by Guarantee without Share Capital)

**REPORT
AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2019

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INQUEST CHARITABLE TRUST

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INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

OBJECTIVES AND ACTIVITIES

INQUEST Charitable Trust works to end deaths caused by unsafe systems of detention and care, use of force and by institutional failure. Through our work, we also seek to reduce the number of custodial deaths and improve the treatment and care of those within the institutions where the deaths occur. INQUEST is the only organisation in England and Wales to provide specialist advice and support to bereaved families following a sudden or unexpected death in systems of custody, care and detention. Founded in 1981, our work spans across prisons, police, and mental health and learning disability institutions and multi-agency failings. The evidence gathered from our specialist casework with thousands of bereaved people over nearly 40 years informs our policy, lobbying and campaigns. This way of working is crucial to families, not only in holding the state to account for the individual deaths, but also in changing policy and practice. Our unique overview makes INQUEST an authority on post-death investigations and inquests, allowing us to drive the campaign to improve the inquest procedures for all bereaved people, improve mechanisms for holding government, state and corporate bodies to account and campaign for systemic change.

INQUEST Charitable Trust was established in 1995 to complement and assist the work of its sister organisation INQUEST, founded in 1981. In March 2004, the two organisations merged into a single charitable organisation known publicly as INQUEST. As set out in its articles of association, INQUEST aims:

- To advance education of the public by, in particular, research into and publication and dissemination of information concerning sudden or unexplained deaths or deaths which are or may be subject to a Coroner's inquest.
- To provide relief of distress amongst the bereaved in particular by provision of information, advice, counselling and support.
- To undertake any other charitable objective.

Core Activities

1. **Casework:** INQUEST is the only organisation in England and Wales to provide a specialist, comprehensive advice service on contentious deaths and their investigation to people bereaved by a death in custody/state care or detention and/or raise wider issues of state and corporate accountability. INQUEST pays particular attention to all cases that engage Article 2 of the ECHR (European Convention on Human Rights).

INQUESTS's casework priorities are deaths in:

- prisons
- policy custody and following police contact
- mental health and learning disability institutions
- immigration detention
- through multi-agency failings or where wider issues of state and corporate accountability are in question

2. **Policy and parliamentary work:** this is informed by our casework; data collection and wider research and we work to ensure that the collective experiences of bereaved people underpin this. In addition to leading the policy agenda, we work in partnership with families and empower them to present their cases directly to parliamentarians and policy makers.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

3. **Family Participation:** we organise family events and activities to ensure families are supported and able to influence wider systemic change. We hold family forums which bring together families to support each other and share experiences, reducing the isolation and sense of bewilderment families feel. We have a family reference group which is remitted to engage in and help shape INQUEST's work; in this reporting year the reference group helped to develop INQUEST's toolkit for families. To enable families to influence policy and practice, we organise Family Listening Days; this is a unique model that INQUEST has developed.

4. **Inquest Lawyers Group:** we manage the Inquest Lawyers Group (ILG) which is a national group of lawyers who act in the field of inquest law predominantly for bereaved families and share INQUEST's objectives. The Group is overseen by a steering committee which organises training, seminars and fundraising events and contributes to our policy work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

INQUEST Charitable Trust is a registered charity (number 1046650) and a company limited by guarantee (number 03054853).

INQUEST is constituted as a company limited by guarantee incorporated on 10 May 1995 and is therefore governed by a Memorandum and Articles of Association. It was registered as a charity with the Charity Commission on 23 May 1995. In the event of the company being wound up, all trustees present, and 12 months past are required to contribute an amount not exceeding £1.

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are referred to as the Trustees or Board of Trustees.

Recruitment, Appointment and Induction

New Trustees are appointed by the Trustees and are recruited in line with our equal opportunities policy and taking regard of any skills gaps within the existing Board to ensure a collective mix of skills, experiences, knowledge and qualities that will enable INQUEST to effectively meet the needs of its service users. The Board elects Officers from amongst its membership.

Prior to appointment, prospective Trustees meet with the Chair, the Executive Director and at least one other trustee or key member of staff. New Trustees receive information including the Memorandum and Articles, accounts, business plans, Charity Commission and other literature. Introductory briefings with the Executive Director and the Operations and Development Director, as well as key staff, are provided.

As of 31 March 2019, INQUEST had twelve Trustees. The Trustees bring a broad range of highly relevant skills and knowledge from their backgrounds in human rights, academia, the law and organisational development together with strategic development and governance skills. The Trustees all have a strong commitment to social justice and equality.

Structure

The Board meets between 4 and 6 times a year and is responsible for the good governance of the organisation, employment of its staff and its overall strategic direction in conjunction with the Executive Director. The Board is supported by the Finance and Personnel sub-committee, made up of at least 3 Trustees and meets 4 times a year, in between full Board meetings at which it reports back and make full recommendations to the Board. The Executive Director, with the Operations and Development Director, attend all meetings and other staff attend when required.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

Staff

At 31st March 2019 total staff number was 15:

Deborah Coles, Executive Director
Arnaud Vervoitte, Operations & Development Director
Rebecca Roberts, Head of Policy
Anita Sharma, Senior Caseworker
Selen Cavcav, Senior Caseworker
Victoria McNally, Senior Caseworker
Natasha Thompson, Caseworker
Lucy McKay, Policy and Communications Officer
Robert Styles, Office Administrator
Tanya Karastoyanova, Finance Officer
Jennifer Edmunds, Administration Officer (appointed 8 November 2018)
Bola Awogboro, Casework Assistant
Christian Weaver, Casework Assistant
Sarah Uncles, Communications and Policy Assistant
Remy Mohamed, Grenfell Project Coordinator

Risk Management

The Board regularly reviews the risks to which INQUEST is subject on a rolling basis in order to protect the assets and property of the organisation and ensure that they are used to deliver its objectives.

Volunteers

Volunteers are an integral part of INQUEST. They help the staff with a range of tasks and are vital in supporting the small staff team. We ensure that the volunteer scheme took into account the skills and interests of volunteers to ensure that their experience of working at INQUEST is beneficial to them.

Public Benefit Statement

In shaping the objectives for the year and planning the charity's activities, the trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The legal procedures following deaths that require an inquest are unfamiliar to most people and we use our unique overview of how the whole system works from the perspective of bereaved people to advise, support and empower families so they are in a better position to cope with the stresses related to such a daunting, often protracted and intrusive legal process. We can speak with authority because of the direct link between our casework and our policy interventions. Informed by issues arising out of the casework, the organisation continues to seek to influence policy makers to effect changes to the investigation and inquest process, and when necessary the organisation will collaborate with relevant partner organisations to achieve these objectives.

ACHIEVEMENT AND PERFORMANCE

Our Work

The reporting period has been a very busy one for INQUEST, with an overall 13% increase in the cases we have worked on, bringing the total to 1,185, including 597 new cases. The increase has been particularly evident in cases of deaths in mental health settings and community mental healthcare, with a 31% increase in new cases of this nature, reflecting a huge demand on ill resourced mental health services. These are complex cases, often requiring detailed input from the Casework Team in terms of the inquest remit, and whether a more detailed Article 2 inquest can be argued for. We have also witnessed a significant increase in deaths in prison as well as the ever-increasing disproportionate number of deaths of black people in police custody. As this report outlines, our work has also focused on deaths of women in prison as well as Grenfell.

The policy landscape has presented us with numerous opportunities and has placed a significant responsibility on INQUEST to ensure the recommendations of recent reports, the Angiolini and Bishop's reviews are kept at the top of the policy and parliamentary agenda and are implemented by the government.

Over the last year, we have conducted significant policy and parliamentary work to improve learning and accountability, secure justice, and promote the rights of bereaved families, particularly those most prone to discrimination; from meetings with government officials and senior civil servants leading on areas pertinent to our work, to attending ministerial meetings across Ministry of Justice, the Home Office and Department of Health, and to putting in submissions to relevant consultations.

Our work for the enactment of the Public Authority Accountability Bill, or 'Hillsborough Law', was hampered by a moratorium on any work and campaigning linked to Hillsborough due to the trials of police officers and a judicial decision that any mention of Hillsborough may prejudice proceedings. However, we were able to carry on calling for a parity of funding of legal representation at inquests. INQUEST has carried on and will be carrying on working on building a coalition and support around the need for the legislation.

The Legal Aid for Inquests campaign

Launched in February 2019, our campaign has sought to redress the injustice facing families bereaved as a result of a state related death. This builds on the organisation's work over decades. The aim of our campaign is to introduce:

1. Automatic non-means tested legal aid funding to families for specialist legal representation immediately following a state-related death.
2. Funding equivalent to that enjoyed by state bodies/public authorities and corporate bodies represented.

Timeline of our Campaign Launch and Work:

- On 26th February 2019, we launched our *Now or Never! Legal Aid for Inquests* campaign. This family-led INQUEST campaign has the formal backing of the organisations including: Liberty, Grenfell United, Mind, The Bar Council, Cruse Bereavement Care, Women in Prison, Legal Action Group, Legal Aid Practitioners Group, AvMA, Runnymede Trust, Criminal Justice Alliance, Operation Black Vote, ICVA, The National Autistic Society, Article 39 and INQUEST Lawyers Group. We published our [briefing outlining the context and aims and objectives of the campaign](#).
- We also launched our [Now or Never petition](#), which has, at the time of writing, been signed by over 95,000 people.
On the same day, we held a parliamentary meeting to launch our *Now or Never! Legal Aid for Inquests* campaign. This cross-party event was chaired by the Rt Rev James Jones, author of the report on the experiences of the Hillsborough families. Attended by many cross-party members of both Houses, the Minister responsible for Legal Aid, and the shadow Justice Secretary, we heard from families about their struggle and experiences, and about the dire need for funding. The Minister was able to hear for herself the frustration and anger of many families in the room.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

- On 27th February 2019, Deborah Coles attended the Ministerial Board on Deaths in Custody, attended by ministers and senior officials of the Ministry of Justice, Home Office and the Department of Health, and used the forum to convey the families' and INQUEST's dismay at the decision of the Ministry of Justice, reaffirming our commitment to work to see the decision reversed.
- On 5th March 2019, Deborah Coles, accompanied by family members and a Senior Caseworker, met with Nick Hurd, minister responsible for Policing about the Angiolini Review a year on. Whilst other matters were of course discussed at the meeting, the forum was also used to advocate for the Legal Aid campaign's aims and objectives. Nick Hurd expressed his support of those aims.
- On 7th March 2019, Deborah Coles met with officials at the Ministry of Justice, including Lucy Frazer, Minister responsible for Legal Aid, Fiona Rutherford, Deputy Director for Legal Aid and Richard Mason, Deputy Director for Inquest and Coroners. Again, Deborah reiterated our unrelenting commitment towards seeing through the granting of non-means tested public funding for families at inquests. The Minister said she was "listening".

Policing

Over the reporting period, we have been providing casework support to the families of 140 individuals who died in or following police custody or contact, including 37 new cases. Delay in the investigation and inquest process remains a systemic issue of concern.

We have carried on pushing for the recommendations of the Independent Review of Deaths and Serious Incidents in Police Custody to be implemented, through meetings with senior officials and government ministers including Nick Hurd, minister responsible for policing, as well as through our broader messaging and campaigning. It was agreed at a meeting with the Minister in March 2018 that INQUEST and the Home Office would coproduce an information leaflet with government agencies for bereaved families. The leaflet, launched in the summer of 2018, will be trialed on police cases and will subsequently be evaluated. It was written with the direct involvement of bereaved families, who commented, helped with the draft and included their quotes. We will keep pushing for the review's recommendations to be implemented.

In the summer of 2018, INQUEST responded to Independent Office for Police Conduct (IOPC) annual statistics, which showed the highest number of deaths in and following police custody in over a decade.

INQUEST Director, Director Coles, was quoted on the front page of the Guardian: 'Until you have investment in frontline mental health services, the police will be the first point of contact for people in crisis... Many of these preventable deaths illustrate the impact of austerity and the historic underfunding of health and community services.'

INQUEST also highlighted the disproportionate number of deaths of black men following use of force by police and the role racial stereotyping plays in custodial deaths in the Independent and the Guardian.

The record-breaking count of deaths in custody does not include at least three high profile cases, as reported by OpenDemocracy.

INQUEST's Policy and Communications Officer, Lucy McKay, wrote for The Metro asking: 'if we don't hold police responsible for deaths in their custody, how can we make sure they're not repeated?'

In October 2019, the Metropolitan Police statistics revealed a 79% increase in the use of force in just one year. We told the Guardian: "Increasing numbers suggest that routine use of force is becoming the first, rather than the last response, and that raises important questions about training and police culture." Appearing on BBC Sunday Politics, Deborah Coles said "These are really alarming figures. At INQUEST we see the tragic consequences when the use of force goes wrong. As with any data, these statistics require more detailed analysis."

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

In March 2019, all the charges of gross misconduct against officers involved in the death of Sean Rigg were dismissed. Sean died following police contact in Brixton in 2008. His sister, Marcia Rigg, spoke to the Guardian, The Voice, and ITV London. Our Director, Deborah Coles said: *"This shameful outcome points to the impunity of the police, and a process which frustrates the prevention of abuse of power and ill treatment. The delays in the process were the result of failings of the IPCC, and of the police to cooperate with the investigation. The Rigg family are the only people who come out of this process with any credibility"*

Prisons

Over the reporting period, we have been providing casework support to the families of 327 individuals who died in prison, including 116 new cases.

In May 2018, Our Head of Policy, Rebecca Roberts, appeared in front of the Health and Social Care Committee as part of inquiry into prison healthcare. The Committee echoed INQUEST's concerns in their report into prison healthcare, acknowledging that 'so-called natural cause deaths too often reflect serious lapses in care'. Rebecca was quoted in the Independent. INQUEST has long running concerns about the oversight, regulation and accountability of prison and health services and the persistent failure to rectify dangerous practices. The important recommendations include: an independent review of implementation of inspection recommendations, improved health screenings and access to appointments, quicker transfers to mental health settings, and clarity on measures to improve standards of healthcare more generally. The committee also made recommendations to address the alarming number of deaths of people after release from prison, based on INQUEST's evidence. In the lead up to the Committee's report, we spoke to the Observer.

In June 2018, HM Chief Inspector of Prisons annual report condemned the 'totally inadequate' response of prisons to inspection recommendations. INQUEST commented in the Independent. In the same month, INQUEST responded to the latest Ministry of Justice safety in custody statistics on prisons.

INQUEST also responded to another damning HMIP report on HMP Woodhill which described the number of self-inflicted deaths as 'staggering'. Since 2011 there has been 20 self-inflicted deaths at Woodhill, which is higher than any other prison in England and Wales. Lee Jarman, relative of Kevin Scarlett who died in Woodhill, said *"It is painful for us to hear that Woodhill prison remains unsafe and people are continuing to die. How unsafe does a prison have to be until urgent action is taken?"* We were quoted in The Independent noting *"Despite the utmost independent and legal scrutiny, the inspectors found a prison that is still not safe"*.

In October 2018, INQUEST responded to the Prison and Probation Ombudsman (PPO) annual report which highlighted grave concerns about conditions in prisons, in which prisoners continue to die of preventable deaths.

In late 2018, INQUEST responded to the inspection report on HMP Birmingham following the Urgent Notification in August. Natasha Thompson, INQUEST caseworker said, *"That inspectors are still finding a dangerous and deteriorating prison is reprehensible"*.

In January 2019, INQUEST responded to the latest Ministry of Justice statistics on deaths and self-harm in prison, which highlight a 31% rise in self-inflicted deaths and 10% rise overall. INQUEST told the Guardian and Rights Info that this historically high level of deaths is a national scandal.

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

Family Listening Day

The London Clinical Network Health in Justice and Other Vulnerable Adults (HiJOVA) commissioned INQUEST to facilitate a Family Listening Day (FLD) to hear from families on their experiences of healthcare provision in prisons and Immigration Removal Centres (IRCs). This took place on 12 July 2018 and brought together 24 families, to share their experiences and recommend changes.

Women in Prison

We have undertaken extensive work on this issue and have worked on and produced an evidence based report on women's deaths in prison, 'Still Dying on the Inside – Examining Deaths in Women's Prisons'. Based on our casework and monitoring, it was launched on 1st May 2018 at the House of Lords. As part of this, we invited and supported seven families to reflect and put their voice and wishes forward. See some of [media coverage](#) related to this strand of work. Further to this work, INQUEST hosted a roundtable policy meeting with representatives from 25 key organisations in October 2018, to discuss findings of our report and opportunities for positive change.

An example of a significant case is the inquest into death of Natasha Chin, which found neglect and serious medical failures in the Sodexo run women's prison, Bronzefield. She died less than 36 hours after entering prison from the effects of vomiting, alongside chronic alcohol and drug dependence. Natasha's sister, Marsha was told the Independent, "As a family we have been shocked to learn of the inadequacies of the care provided to her and the fact that prison staff and management could have prevented her untimely death".

Deborah Coles said: "Sodexo and the Ministry of Justice must be held to account for their failure to act upon repeated warnings about unsafe healthcare practices in Bronzefield. Natasha's death was a result of this indifference and neglect. It is shameful that women continue to die such needless deaths in prison.

Mental Health

Over the reporting period, we have been providing casework support to the families of 338 individuals who died in mental health settings, including 201 new cases. This represents a significant increase in such casework, which is often very complex, as, unlike other settings, there is no independent body to investigate the deaths.

The Mental Health Units (Use of force) Act received royal assent in Jan 2019. The Act is known as 'Seni's Law' after Olaseni Lewis, and is a direct consequence of Seni's inquest and the subsequent work undertaken by INQUEST with Seni's family and their MP, Steve Reed. The Act will strengthen protection for people in mental health units and improve the monitoring and follow up of use of force. Steve Reed told Parliament: "*I pay tribute at this point to the extraordinary work carried out by the campaigning charity INQUEST, which has exposed many failings, such as that that affected the Lewis family, shone a light on them and helped bring us to the position we are in today, making these recommendations in the Bill.*"

Following the assent of the Bill, Seni's mother Aji Lewis said: "*It's a bittersweet moment, since we can't have Seni with us ... it's therefore going to be a fitting legacy. Everyone has worked hard to get this through Parliament, especially Steve Reed, INQUEST & Raju Bhatt. So, thanks to everyone. We just Pray that no family goes through what we have been put through. Respect & love.*"

In addition, INQUEST worked with many other families whose relatives with mental ill health were failed by statutory services, such as the family of Bethan Smith, whose mother Aldyth wrote a [blog](#) about her family's experience. We also worked on cases of deaths occurring at the Linden Centre, a mental health setting in Essex where the sons of Melanie Leahy and Lisa Morris both died. They were interviewed alongside Deborah Coles on the [Victoria Derbyshire Show](#) about the repeated failures to learn from these deaths, and in [The Guardian](#).

'*You and your charity have been the most supportive people I have had the pleasure of dealing with.*' Mother of a young adult who died in a psychiatric institution.

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

INQUEST has also worked with families of children who died in mental health settings, including the case of Amy El-Keria who was 14 years old when she died in a private Priory run mental health setting in 2012. In June 2016, four years after her death, an inquest jury found that neglect contributed to her death. With INQUEST's help the family had a more wide-ranging Article 2 inquest, which had been resisted by the Priory Group. The publicity surrounding the inquest conclusion resulted in the opening of an investigation into the death by the Health and Safety Executive. This led to a prosecution being brought against the Priory Group for offences relating to Amy's death under Section 3 (1) of the Health and Safety Act. It is understood to be the first prosecution of its kind and is a historic moment in terms of accountability following deaths of children in private mental health settings. On 17 April 2019, The Priory healthcare group was fined £300,000 over Amy's death.

We have met with parliamentarians to keep the issue of deaths in mental health settings on the public and political agenda, with a focus on the continued lack of independent investigations and effective scrutiny. We are also looking at the use of force against children in these settings. We are working on research to inform a detailed policy briefing on deaths in mental health settings. Alongside our work supporting families of those who have died in mental health settings, we are currently collating and analysing data gathered from Freedom of Information requests and other official sources.

Our related policy work has also focused on the need to address the lack of an independent investigation body for deaths in mental health settings, unlike in prison and police custody where deaths are investigated independently.

Grenfell Tower

Our work on the Grenfell Tower fire has carried on, coordinated by Remy Mohamed, Grenfell Project Coordinator. We have directly supported the families of 33 people who died as a result of the fire. We have also worked closely with the various community and grassroots movements set up to support and advocate for the people affected by the disaster.

Through our advocacy work and our work with the Grenfell INQUEST Lawyers Group which we coordinate, we have kept influencing the Public Inquiry, particularly in relation to commemoration hearings ('pen portraits') and on the need for diverse decision-making panel to assist the Chair. In April 2018, INQUEST spoke to families about the importance of Pen Portraits, which led to a number of families changing their opinions about them and agreeing to take part.

Furthermore, INQUEST organised with Grenfell United a parliamentary briefing event which took place on 8th May 2018, insisted on the importance of pen portraits and of a panel as part of the next phase of the Inquiry. The event was attended by cross party 80 MPs. Following public and political pressure, three days later, the Prime Minister announced she would be appointing a Panel for only for Phase two of the inquiry. We have been keeping a watching brief over Phase 1 of the Public Inquiry, attending hearing days and supporting families, as well as coordinating a group of Grenfell Lawyers feeding into the Inquiry. In February 2019, we convened a Family Consultation Day bringing together 46 Grenfell families to hear about their experience so far and collate families' recommendations for the next phase of the process. We released Family reflections on Grenfell: No voice left unheard, a report of that consultation, in May 2019.

Strategic Meetings

We have carried on setting up and attending high level strategic meetings with statutory bodies, such as the Chief Coroner, the PPO, HM Chief Inspector of Prisons, and the Legal Aid Agency, to advance our strategic objectives.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

Family Participation

Over the year, we engaged another 146 family members via our support and empowerment work. We brought together families for the purpose of family forums and a buddying-up training session, a project as part of which a family will support a newly bereaved family through the stages of the investigation and inquest. We supported families to respond to a recent Government call for evidence on legal aid at inquests and organised a family Christmas gathering. We have also continued to develop our strategic work with our advisory group, the Family Reference Group, and have met three times during the reporting period to review and advance different strands of our work.

Family Forums

During the reporting year, we organised two family forums, one in London and one in Manchester. The well attended events brought together families across our work strands and across the UK, giving them an opportunity to meet other families and benefit from peer support, get an update on the policy landscape and our work, and acquire tools to become self-advocates.

Handbooks

Over the reporting year, we sent 671 copies of our [INQUEST Handbook](#) to families and to specialist organisations supporting them. The handbook, which we send to all families contacting us, including the ones whose bereavement does not fall within our remit, is a practical guide to help navigate the inquest process. In addition, families were able to access the [Online version of the Handbook](#), and of our [Skills Toolkit](#).

International Work

INQUEST has developed its work beyond England and Wales, focusing on best practice in working with bereaved people after a state related death, and securing an effective investigation.

INQUEST has carried on looking at the processes related to the investigation of custodial deaths in Scotland. The last two years saw our Director, Deborah Coles, in Scotland, working alongside both the family and lawyer in the case of 31-year-old Sheku Bayoh who died after being restrained by five police officers on 3 May 2015, in Kirkcaldy, Scotland. She also assisted the family of 21-year-old Katie Allan, who died in HMYOI Polmont, sharing our expertise on deaths of women in prison. In November 2018, she met with the Scottish Government's Minister for Justice to discuss the case and more wide-ranging matters on investigating state related deaths, as well as being interviewed for a BBC Scotland documentary on Sheku Bayoh's death that aired in December 2018. Deborah has also had contact with the Scottish subgroup of the National Preventive Mechanism, who monitor places of detention and report on the treatment of and conditions for detainees.

In May 2018, Deborah Coles joined experts from across the world on the Greek island of Lesbos to develop a protocol outlining the rights of and duties toward all those who experience suffering as a result of the disappearance or death of a loved one as a result of a migrant journey. She was one of the co-signatories of *'The Mytilini Declaration for the Dignified Treatment of all Missing and Deceased Persons and their Families as a consequence of Migrant Journeys'*. The Last Rights Project aims to ensure the standards within the Declaration are adopted as a matter of urgency. In February 2019, Deborah also took part in panel conversation about inquests in Dublin, Ireland, and is collaborating with the Irish Council on Civil Liberties and informing a research project.

On the global stage, Deborah Coles went to Brazil in November 2018 to address the Women of the World Festival (Festival Mulheres do Mundo) in Rio de Janeiro, the first time it has been held in Latin America. She spoke on two panels specifically focusing on the incarceration of women in the UK and Brazil and the social and political context of racism, sexism, poverty and inequality. She then met with a community organization, the Redes da Maré, in the Maré favela and spoke with the mothers of those who died as a result of state violence. Finally, she went to New York City on 13th March 2019, where she met with activists, grassroots organizations, local statutory bodies, bereaved families and unions to share expertise and working models.

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

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INQUEST Library Online

In March 2019, we launched INQUEST Library Online (ILO), a web-based database with searchable access to case law notes, jury narrative conclusions and prevention of future deaths reports related to state related inquests. Accessible as part of the membership of the INQUEST Lawyers Group, the platform covers all areas of INQUEST's work. It also constitutes an online bank of resources and contacts lists, such as the contact details of relevant experts. We hope that ILO will soon become an indispensable tool for the lawyers we work with.

Funding

We have secured new funding over the reporting year. This includes a three-year grant from the Henry Smith Charity to support our casework and a three-year grant from the John Ellerman Foundation for our policy work. It also includes a £20,000 grant from the Access to Justice Foundation to support a new database project for the organisation.

INQUEST in the Media:

- <https://www.theguardian.com/commentisfree/2018/may/31/the-guardian-view-on-the-grenfell-inquiry-cultural-change-and-procedural-model> - On the impact of INQUEST on Grenfell Public Inquiry, 31 May 2018 <https://www.theguardian.com/uk-news/2018/may/30/all-inquiries-should-use-grenfell-tributes-model-charity-says> - On the impact of INQUEST on Grenfell Public Inquiry, 30 May 2018
- *'Police custody deaths hit 10-year high, with experts citing austerity'*, Front page of the Guardian, Vikram Dodd, 25 July 2018 – following the IOPC's annual statistics.
- *'Woman killed herself after a series of NHS trust errors'*, jury finds, The Guardian, Denis Campbell, 25 July 2018
- *'Calls for emergency legal aid for relatives of those who die in custody'*, the Guardian, Owen Bowcott, 9 October 2018. (Alongside a letter from bereaved families and INQUEST in the Guardian *'Grieving families deserve legal aid'*).
- *'The Priory faces multi-million pound fine following death of 14-year-old girl with a history of suicide attempts'* (Amy El Keria), The Telegraph, 9 January 2019
- *'Bereaved families demand end to inquest 'injustice''*, the Times, Katie Gibbons and Neil Johnston, 26 February 2019
- *'Met Police cleared over Sean Rigg custody death'* 1 March 2019 - Sean Rigg's sister and INQUEST caseworker Victoria McNally spoke to Channel 4 News, 1 March 2019

FINANCIAL REVIEW

Principal Funding Sources

Aside from the income generated from the Inquest Lawyers Group, sales of publications, donations from supporters and a modest amount of bank interest, the principal funding sources for the charity consists of grants; we are very grateful to all of our funders in this reporting year: A B Charitable Trust, Access to Justice Foundation, Big Lottery Fund, Bromley Trust, Esmée Fairbairn Foundation, Henry Smith Charity, John Ellerman Foundation, Joseph Rowntree Charitable Trust, Legal Education Foundation, London Legal Support Trust, Barrow Cadbury Trust, Trust for London, Persula Foundation, Tudor Trust, Sigrid Rausing Foundation, Oak Foundation, Matrix Chambers and Garden Court Chambers.

Our plan for growth and sustainability relies on a diversified range of income streams which ensures that we are never reliant on one source of income. In addition to increasing our grant funding, we will build on our growing reputation to raise funds through regular donations and high-level donors. Fundraising events are a way of both raising our public profile and drawing in new income, as well as running online campaigns.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

Reserves Policy

The Board has reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The Board believes that the charity should hold financial reserves because

- (i) it has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- (ii) it requires protection against and the ability to continue operating despite catastrophic or lesser but damaging events.

The Board works to achieve a sufficient level of reserves to enable normal operating activities to continue over a period of three months, and to take into account potential risks and contingencies that may arise from time to time. The Trustees maintain a continuous review of the organisation's financial position in order to ensure that the service can be maintained, and organisational strategic priorities achieved in spite of these challenges.

PLANS FOR FUTURE PERIODS

The changes we want to see 2018-2021:

Access to justice for families

Between 2018 and 2021, INQUEST wants:

- Automatic non-means tested public funding for all bereaved families in state-related inquests as recommended by the Angiolini and Bishop's Reviews, the Bach Commission and the Chief Coroner's Annual Report;
- Stronger networks, tools, guidance and support for bereaved families so that they can achieve truth, justice and accountability, dignity, respect, justice and system change;
- Embedded and transparent structures of accountability across all state institutions and private providers.

Visibility with respect to all systems of care and detention

As the only charity in the UK focusing on the investigation of contentious deaths, our oversight, expertise and casework mean that we are uniquely positioned to understand weaknesses, gaps and failings in the system – and to identify what needs to fundamentally change in order to prevent future deaths. Between 2018 and 2021, INQUEST wants:

- Private providers to be under the same scrutiny as public providers, with the long-term objective of removing private provision from state institutions;
- Accurate and public information to be readily available on all deaths in care and detention;
- Independent investigations of all deaths in mental health and learning disability cases;
- Minimisation of the use of force in custody and detention.

An end to all institutionalised forms of discrimination

Between 2018 and 2021, INQUEST will work to ensure that:

- Institutional racism and sexism in state custody remain under close scrutiny;
- People with mental ill-health are kept safe and in therapeutic care;
- The inappropriate use of prison for women ends;
- There are, transparent, independent investigations around all deaths in mental health care and detention;
- Particular attention is given to the deaths of children, young people and women in mental health settings;
- LGBT people are protected when in the custody of the state;
- Older prisoners receive adequate care and treatment for the various issues that they face within state institutions.

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

Accountability for institutional failings and the failure to act

Between 2018 and 2021, INQUEST wants to see:

- An independent, public body established, with the power to oversee recommendations arising from post death investigations and inquests;
- More prosecutions at an individual and corporate level in cases of institutional failure through the use of the Corporate Manslaughter Act and Health & Safety legislation;
- More individual sanctions for abuses of office

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number: 1046650

Company registration number: 03054853

Registered and principal office: Unit T3
89-93 Fonthill Road
London N4 3JH

Directors and Trustees

The Board of trustees constitutes directors of the company for the purpose of company law and trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

Daniel Machover (Chair)
Geraldine Isherwood (Treasurer)
Kevin Blowe
Ruth Bunday
Jennifer Nadel
Joe Sim
Stephen Tombs
Rajiv Menon
Sigrun Asa Danielsson
Charlotte Stevens
Pete Weatherby
Diane Newton (appointed 15 December 2018)

No trustee received any remuneration for services during the year (2018 – nil), nor did they have any beneficial interest in any contract with the charity.

Chief Executive Officer: Deborah Coles

Independent examiner: Barcant Beardon Limited
Chartered Accountants
8 Blackstock Mews
Islington
London N4 2BT

Bankers: Unity Trust Bank plc
Nine Brindley Place
Birmingham B1 2HB

INQUEST CHARITABLE TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

Statement of the Trustees' Responsibilities

The trustees (who are also directors of Inquest Charitable Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure, of the charitable company for the financial year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



Diane Newton

Member of the Board of Trustees

19/12/19

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
INQUEST CHARITABLE TRUST

I report on the charity trustees on my examination of the accounts of the company for the year ended 31 March 2019, which are set out on pages 15 to 27.

Responsibilities and Basis of Report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

19 December 2019

8 Blackstock Mews
Islington
London N4 2BT


Shu Fen Chung FCCA ACA
BARCANT BEARDON LIMITED
Chartered Accountants

INQUEST CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<i>Income and endowments from:</i>					
Donations and legacies	2	479,209	274,248	753,457	600,736
Charitable activities	3	30,160	6,743	36,903	56,884
Other trading activities	4	-	32,894	32,894	42,961
Investments	5	-	700	700	253
Total income and endowments		<u>509,369</u>	<u>314,585</u>	<u>823,954</u>	<u>700,834</u>
<i>Expenditure on:</i>					
Costs of raising funds:					
Fundraising costs		-	31,104	31,104	19,984
Charitable activities	6	<u>507,806</u>	<u>285,222</u>	<u>793,028</u>	<u>641,760</u>
Total expenditure		<u>507,806</u>	<u>316,326</u>	<u>824,132</u>	<u>661,744</u>
Net income/(expenditure)		1,563	(1,741)	(178)	39,090
Transfers between funds		-	-	-	-
<i>Net income/(expenditure) and net movement in funds for the year</i>		1,563	(1,741)	(178)	39,090
<i>Reconciliation of funds</i>					
Total funds brought forward		<u>18,437</u>	<u>126,892</u>	<u>145,329</u>	<u>106,239</u>
Total funds carried forward		<u>20,000</u>	<u>125,151</u>	<u>145,151</u>	<u>145,329</u>

The statement of financial activities includes all gains and losses recognised during the year.

All income and expenditure derive from continuing activities.

INQUEST CHARITABLE TRUST

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	2018 £
<i>Fixed assets</i>	13	9,778	8,474
<i>Current assets</i>			
Debtors	14	25,958	31,840
Cash at bank and in hand		226,565	274,130
		252,523	305,970
<i>Creditors: amounts falling due within one year</i>	15	(117,150)	(169,115)
<i>Net current assets/(liabilities)</i>		135,373	136,855
<i>Net assets</i>		145,151	145,329
<i>Charity funds</i>			
Restricted funds	17	20,000	18,437
Unrestricted funds			
-General funds	17	125,151	126,892
Total charity funds		145,151	145,329

For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- 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 are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees

Geraldine Isherwood
Geraldine Isherwood
Member of the Board of Trustees

19 DECEMBER 2019

The notes on pages 18 to 27 form part of these financial statements.
Company registration number: 03054853

INQUEST CHARITABLE TRUST

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2019

	Notes	2019 £	2018 £
<i>Cash flow from operating activities</i>			
Net cash provided by operating activities	20	(39,815)	175,854
<i>Cash flow from investing activities</i>			
Interest income		700	253
Purchase of tangible fixed assets		(8,450)	(4,086)
Net cash used in investing activities		(7,750)	(3,833)
<i>Net increase in cash and cash equivalents in the year</i>		(47,565)	172,021
<i>Cash and cash equivalents at the beginning of the year</i>		274,130	102,109
<i>Cash and cash equivalents at the end of the year</i>		226,565	274,130
<i>Analysis of cash and cash equivalents</i>			
Cash in bank and in hand		226,565	274,130
<i>Cash and cash equivalents at the end of the year</i>		226,565	274,130

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1.0 *Accounting Policies*

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 *General information and basis of preparation*

Inquest Charitable Trust is a company limited by guarantee incorporated in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is Unit T3, 89-93 Fonthill Road, London N4 3JH.

The charity constitutes a public benefit entity as defined by FRS 102. 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) published on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historic cost convention. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 *Fund accounting*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

1.3 *Income recognition*

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest income is recognised when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.4 *Expenditure recognition*

Expenditure is recognised on an accrual basis where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- Costs of raising funds comprise the costs incurred on activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 *Support costs allocation*

Support costs are those functions that assist the work of the charity but do not directly represent charitable activities and include premises overheads, office, finance and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

1.6 *Operating leases*

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.7 *Tangible fixed assets*

Tangible fixed assets costing more than £500 are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

Office equipment	4 years (previously 25% p.a. reducing balance)
------------------	--

1.8 *Debtors*

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 *Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

1.10 Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

1.11 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged in the Statement of Financial Activities in the year they are payable.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the year in which the employee's services are received.

2.0 Income from Donations and Legacies	2019	2018
	£	£
Gifts	50,758	18,982
Gift Aid tax reclaims	7,000	10,363
Joseph Rowntree Charitable Trust (Unrestricted)	50,000	50,000
Esmée Fairbairn Foundation (Unrestricted)	75,000	75,000
Oak Foundation (Restricted/Unrestricted)	55,633	93,060
John Ellerman Foundation (Unrestricted)	40,000	-
Grants from other sources	448,576	335,326
Memberships	26,490	18,005
	<u>753,457</u>	<u>600,736</u>

2.1 Income from donations and legacies was £753,457 (2018 - £600,736) of which £479,209 (2018 - £236,044) was attributable to restricted and £274,248 (2018 - £364,692) was attributable to unrestricted funds.

3.0 Income from Charitable Activities	2019	2018
	£	£
Income from consulting and training services	17,183	24,773
Income from publications	2,560	3,511
Performance related grants	17,160	28,600
	<u>36,903</u>	<u>56,884</u>

3.1 Income from charitable activities was £36,903 (2018 - £56,884) of which £30,160 (2018 - £49,978) was attributable to restricted and £6,743 (2018 - £6,906) was attributable to unrestricted funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

4.0 Income from Other Trading Activities	Unrestricted funds 2019 £	Unrestricted funds 2018 £
Fundraising events	32,894	42,961

5.0 Income from Investments	Unrestricted funds 2019 £	Unrestricted funds 2018 £
Interest – bank	700	253

6.0 Analysis of Expenditure on Charitable Activities				
Charitable Activities 2019	Activities undertaken directly £	Support costs £	Governance costs £	Total £
Project work	85,646	14,454	664	100,764
Support, Information and Advice Services	581,788	99,304	4,560	685,652
Publications	6,612	-	-	6,612
	<u>674,046</u>	<u>113,758</u>	<u>5,224</u>	<u>793,028</u>

6.1 Charitable Activities 2018	Activities undertaken directly £	Support costs £	Governance costs £	Total £
Project work	103,919	25,530	1,482	130,931
Support, Information and Advice Services	401,329	99,606	5,784	506,719
Publications	4,110	-	-	4,110
	<u>509,358</u>	<u>125,136</u>	<u>7,266</u>	<u>641,760</u>

6.2 Of the £793,028 expenditure in 2019 (2018 - £641,760), £507,806 (2018 - £267,585) was attributable to restricted funds and £285,222 (2018 - £374,175) was attributable to unrestricted funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

7.0 Analysis of Support and Governance Costs

	Support costs £	Governance costs £	Total 2019 £	Total 2018 £
Premises	62,775	-	62,775	65,278
Office running	14,712	-	14,712	14,222
Information technology	20,461	-	20,461	36,035
Finance	725	-	725	547
Legal and professional	4,225	-	4,225	144
Bookkeeping	3,714	-	3,714	3,628
Depreciation	7,146	-	7,146	5,282
Independent examination and accountancy	-	4,800	4,800	6,812
Trustees' expenses		424	424	454
	<u>113,758</u>	<u>5,224</u>	<u>118,982</u>	<u>132,402</u>

8.0 Net Income/(Expenditure) for the Year

	2019 £	2018 £
This is stated after charging:		
Accountancy	1,200	1,200
Independent examiner's remuneration	3,600	3,600
Depreciation	7,146	5,282
Operating lease payments : Land and buildings	<u>52,800</u>	<u>53,075</u>

9.0 Trustees' Remuneration and Expenses

The trustees were not paid any remuneration or received any other benefits during the year (2018 – none). Travel costs amounting to £330 (2018 - £356) were reimbursed to one (2018 – one) member of the Board of Trustees.

The Board of Trustees incurred meeting expenses in the sum of £ 94 (2018 - £98).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into the charity during the year (2018 – Nil).

10.0 Analysis of Staff Costs

	2019 £	2018 £
Wages and salaries	547,205	399,201
Social security costs	51,904	36,136
Pensions	41,425	34,004
	<u>640,534</u>	<u>469,341</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

- 10.1 The number of employees who received total employee benefits (excluding employers' pension contributions) of more than £60,000 is as follows:

	2019 No.	2018 No.
£70,001 - £80,000	1	1
	<u>1</u>	<u>1</u>

During the year pension contributions on behalf of these staff amounted to £11,172 (2018 - £5,252).

- 10.2 The total amount of employee benefits received by key management personnel is £202,320 (2018 - £150,516). The company considers its key management personnel comprise its Executive Director, Operations & Development Director and Head of Policy.

11.0 *Staff Numbers*

The average monthly head count was 18.5 staff (2018: 13 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2019 Number	2018 Number
Direct charitable work	14.8	10.2

12.0 *Taxation*

As a charity, Inquest Charitable Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

13.0 Fixed Assets

	Office Equipment £
<i>Cost</i>	
At 1 April 2018	41,870
Additions	8,450
Disposals	-
At 31 March 2019	50,320
<i>Depreciation:</i>	
At 1 April 2018	33,396
Charge for the year	7,146
Eliminated on disposals	-
At 31 March 2018	40,542
<i>Net Book Value:</i>	
At 31 March 2018	9,778
At 1 April 2017	8,474

14.0 Debtors

	2019 £	2018 £
Trade debtors	867	13,561
Other debtors	149	90
Grants receivables and accrued income	14,500	12,909
Prepayments	10,442	5,280
	25,958	31,840

15.0 Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	37,432	11,754
Taxation and social security	14,793	14,394
Accruals	26,815	50,852
Other creditors	4,777	-
Deferred income (see note 16)	33,333	92,115
	117,150	169,115

15.1 Included in creditors is a pension liability of £4,777 (2018 - £nil).

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

16.0 Deferred Income

Deferred income comprises of grants received in advance.

	Total £
Balance as at 1 April 2018	92,115
Amount released to income earned from charitable activities	(92,115)
Amount deferred in year	33,333
Balance as at 31 March 2019	<u>33,333</u>

17.0 Analysis of Charitable Funds

Unrestricted Funds – Current Year	Balance 1 Apr 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2019 £
General funds	<u>126,892</u>	<u>314,585</u>	<u>(316,326)</u>	<u>-</u>	<u>125,151</u>

Unrestricted Funds – Previous Year	Balance 1 Apr 2017 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2018 £
General Funds	<u>106,239</u>	<u>414,812</u>	<u>(394,159)</u>	<u>-</u>	<u>126,892</u>

Name of unrestricted fund

Description, nature and purposes of the fund

General funds

The free reserves after allowing for any designated funds.

17.1 Restricted Funds – Current Year	Balance 1 Apr 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2019 £
Access to Justice Foundation	-	20,000	-	-	20,000
Barrow Cadbury Trust	3,437	19,800	(23,237)	-	-
Big Lottery Fund	-	205,409	(205,409)	-	-
Evan Cornish Foundation	-	10,000	(10,000)	-	-
Henry Smith Charity	-	27,200	(27,200)	-	-
The Legal Education Foundation	-	17,160	(17,160)	-	-
NHS	-	13,000	(13,000)	-	-
Oak Foundation	-	55,633	(55,633)	-	-
Persula Foundation	-	47,000	(47,000)	-	-
Sigrid Rausing Trust	15,000	-	(15,000)	-	-
Trust for London	-	54,167	(54,167)	-	-
Tudor Trust	-	40,000	(40,000)	-	-
	<u>18,437</u>	<u>509,369</u>	<u>507,806</u>	<u>-</u>	<u>20,000</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

<i>Restricted Funds – Previous Year</i>	Balance 1 Apr 2017 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2018 £
Access to Justice Foundation	-	11,250	(11,250)	-	-
Barrow Cadbury Trust	-	19,950	(16,513)	-	3,437
Big Lottery Fund	-	117,344	(117,344)	-	-
The Home Office	-	21,378	(21,378)	-	-
The Legal Education Foundation	-	28,600	(28,600)	-	-
Sigrid Rausing Trust	-	15,000	-	-	15,000
Trust for London	-	65,834	(65,834)	-	-
Tudor Trust	-	6,666	(6,666)	-	-
	-	286,022	267,585	-	18,437

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund</i>
The Access to Justice Foundation	Towards data management
Barrow Cadbury Trust	Policy work
Big Lottery Fund	Towards the costs of a project: We are INQUEST – Strengthening family voice to achieve better outcome
Evan Cornish Foundation	Women in the Criminal Justice System
Henry Smith Charity	Casework
The Legal Education Foundation	Towards set up costs of web-based legal database for lawyers
NHS	Consultancy
Oak Foundation	Grenfell project and access to justice
Persula Foundation	Research
Sigrid Rausing Trust	Towards international work
Trust for London	Towards the costs of casework, policy and campaign work in London
Tudor Trust	Policy

<i>18.0 Analysis of Net Assets Between Funds – Current Year</i>	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	9,778	9,778
Cash at bank and in hand	20,000	206,565	226,565
Other net current assets/(liabilities)	-	(91,192)	(91,192)
	20,000	125,151	145,151

<i>Analysis of Net Assets Between Funds – Previous Year</i>	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	8,474	8,474
Cash at bank and in hand	18,437	255,693	274,130
Other net current assets/(liabilities)	-	(137,275)	(137,275)
	18,437	126,892	145,329

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2019

19.0 Operating Leases - Lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2019 £	2018 £
Not later than one year	53,388	44,588
Later than one and not later than five years	9,731	71,919
	<u>63,119</u>	<u>116,507</u>

20.0 Reconciliation of Net Income to Net Cash Flow From Operating Activities

	2019 £	2018 £
Net income for the year	(178)	39,090
Adjustments for:		
Interest income	(700)	(253)
Depreciation	7,146	5,282
(Increase)/decrease in debtors	5,882	22,311
Increase/(decrease) in creditors	(51,965)	109,424
	<u>(39,815)</u>	<u>175,854</u>

21.0 Related Party Transactions

The partner of Chief Executive Officer has provided consultancy services to the charity at arm's length and the value of the services provided was £7,950 (2018 - £9,400).

Aside from trustee remuneration and expenses disclosed in note 9, donations and other income totalling £810 (2018 - £2,730) were receivable from trustees during the year.