

REGISTERED COMPANY NUMBER: SC239555 (Scotland)
REGISTERED CHARITY NUMBER: SC033820

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2017
FOR
MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

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FOR THE YEAR ENDED 31 MARCH 2017

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MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The continuing receipt of funding from the Scottish Executive has allowed the company to deliver a structured, tailored support service to its end users. The service includes providing emotional support, guidance and assistance to family members of the service users.

The company has developed and implemented a monitoring tool to measure its achievements.

The Directors have identified the following needs of victims of miscarriages of justice and their families, and are working towards meeting those needs by providing practical direct assistance, advocacy and lobbying the system for procedural changes on a wider basis;

- Need for emergency accommodation and longer term tenancy sustained.

- Need for immediate financial assistance on release.

- Need for state benefits to be more appropriately awarded.

- Need for money management and life skills retraining.

- Need for expeditious compensation processes.

- Need for critical early mental health intervention and trauma counselling.

- Need for longer-term mental health care.

The future plans of the company are to continue to provide advice and support to victims of miscarriages of justice and their families, and to make a business case to raise funds for the financing of a Retreat to provide shared experience counselling.

The Directors recognise the need for the company to obtain continued funding to provide the service and additional funding to meet future plans.

FINANCIAL REVIEW

Reserves policy

The directors have set a 3-month reserve policy, which has been achieved.

FUTURE PLANS

The organisation continues to be managed by a committed team of directors, a management committee and staff.

We are currently strengthening our aftercare programme with a view to expand it further. Currently we offer support to our clients both inside and outside of prison. We aim to provide other activities, such as art and music workshops, woodwork classes and the provision of allotments for clients to grow their own produce, all of which are in the later stages of organising. These activities, however, will not come free of charge and the costs to MOJO will be significant.

We will continue to provide Medical Services to our clients while aiming to expand them further. We provide access to counselling to all of our clients to aid in their recovery from the traumatic experiences that they have been subjected to both in terms of the miscarriage of justice which they have suffered, but also the painful existence within prison. Due to this trauma our clients may suffer from problems relating to drugs and alcohol intake and we will provide access to counselling to help deal with these issues.

We will continue to monitor and lobby the Home Office for the need to build a MOJO Trauma Centre.

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The charity has an active management committee, which meets monthly to review and ratify the Directors' decisions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC239555 (Scotland)

Registered Charity number

SC033820

Registered office

c/o D M McNaught & Co Ltd
166 Buchanan Street
Glasgow
G1 2LW

Trustees

Mr Patrick Joseph Hill	Director
Mr William Rennie	Director
Mr Billy McAllister	Director

Company Secretary

Mr Billy McAllister

Independent examiner

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

RISK REVIEW

The management has conducted its own review of the major risks to which the charity is exposed, and systems have been established to manage those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for ongoing funding and sponsorship deals. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects, and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the operational needs of the charity.

Approved by order of the board of trustees on 18 December 2017 and signed on its behalf by:

Mr Billy McAllister - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)**

I report on the accounts for the year ended 31 March 2017 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stuart McBean
Chartered Accountant
D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

18 December 2017

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,769	-	3,769	9,542
Charitable activities					
Charitable Activities		88	66,000	66,088	66,581
Investment income	2	-	9	9	8
Total		<u>3,857</u>	<u>66,009</u>	<u>69,866</u>	<u>76,131</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		61	74,434	74,495	83,772
NET INCOME/(EXPENDITURE)		<u>3,796</u>	<u>(8,425)</u>	<u>(4,629)</u>	<u>(7,641)</u>
Transfers between funds	9	<u>(11,277)</u>	<u>11,277</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(7,481)</u>	<u>2,852</u>	<u>(4,629)</u>	<u>(7,641)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>8,629</u>	<u>3,681</u>	<u>12,310</u>	<u>19,951</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,148</u></u>	<u><u>6,533</u></u>	<u><u>7,681</u></u>	<u><u>12,310</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)**

BALANCE SHEET
AT 31 MARCH 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
CURRENT ASSETS					
Debtors	7	-	458	458	-
Cash at bank and in hand		1,148	10,363	11,511	17,120
		<u>1,148</u>	<u>10,821</u>	<u>11,969</u>	<u>17,120</u>
CREDITORS					
Amounts falling due within one year	8	-	(4,288)	(4,288)	(4,810)
		<u>1,148</u>	<u>6,533</u>	<u>7,681</u>	<u>12,310</u>
NET CURRENT ASSETS					
		<u>1,148</u>	<u>6,533</u>	<u>7,681</u>	<u>12,310</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,148</u>	<u>6,533</u>	<u>7,681</u>	<u>12,310</u>
NET ASSETS					
		<u>1,148</u>	<u>6,533</u>	<u>7,681</u>	<u>12,310</u>
FUNDS					
Unrestricted funds	9			1,148	8,629
Restricted funds				6,533	3,681
				<u>7,681</u>	<u>12,310</u>
TOTAL FUNDS					
				<u>7,681</u>	<u>12,310</u>

The notes form part of these financial statements

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

BALANCE SHEET - CONTINUED
AT 31 MARCH 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 18 December 2017 and were signed on its behalf by:

Mr Patrick Joseph Hill -Trustee

The notes form part of these financial statements

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

The charity policy is to only capitalise assets costing over £500.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2017	2016
	£	£
Deposit account interest	9	8
	<u>9</u>	<u>8</u>

**MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2017	2016
Staff	2	2

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,542	-	9,542
Charitable activities			
Charitable Activities	581	66,000	66,581
Investment income	-	8	8
Total	10,123	66,008	76,131
EXPENDITURE ON			
Charitable activities			
Charitable Activities	73	83,699	83,772
Total	73	83,699	83,772
NET INCOME/(EXPENDITURE)	10,050	(17,691)	(7,641)
Transfers between funds	(14,470)	14,470	-
Net movement in funds	(4,420)	(3,221)	(7,641)
RECONCILIATION OF FUNDS			
Total funds brought forward	13,049	6,902	19,951
TOTAL FUNDS CARRIED FORWARD	8,629	3,681	12,310

**MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2016 and 31 March 2017	6,321
DEPRECIATION	
At 1 April 2016 and 31 March 2017	6,321
NET BOOK VALUE	
At 31 March 2017	-
At 31 March 2016	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Other debtors	458	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Social security and other taxes	-	763
Accrued expenses	4,288	4,047

9. MOVEMENT IN FUNDS

	At 1.4.16	Net movement in funds	Transfers between funds	At 31.3.17
	£	£	£	£
Unrestricted funds				
General fund	8,629	3,796	(11,277)	1,148
Restricted funds				
Retreat	7,112	9	260	7,381
Scottish Executive	(3,431)	(8,434)	11,017	(848)
	3,681	(8,425)	11,277	6,533
TOTAL FUNDS	12,310	(4,629)	-	7,681

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,857	(61)	3,796
Restricted funds			
Retreat	9	-	9
Scottish Executive	66,000	(74,434)	(8,434)
	<u>66,009</u>	<u>(74,434)</u>	<u>(8,425)</u>
TOTAL FUNDS	<u>69,866</u>	<u>(74,495)</u>	<u>(4,629)</u>

The "Retreat Fund" is a restricted fund to finance a refuge to provide shared experience counselling.

Transfers between funds

Transfers between funds relates primarily to transfers from the general fund (fundraising) bank account to the Scottish Executive account where required to meet expenditure.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

**MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017**

	2017	2016
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,769	9,542
Investment income		
Deposit account interest	9	8
Charitable activities		
Television income	88	581
Scottish Executive Funding	66,000	66,000
	<u>66,088</u>	<u>66,581</u>
Total incoming resources	69,866	76,131
EXPENDITURE		
Support costs		
Other		
Wages	50,000	50,000
Social security	1,670	2,663
Rent, rates and insurance	9,427	11,195
Telephone	3,465	3,408
Postage and stationery	910	936
Sundry overheads	2,355	6,373
Travel and subsistence	4,589	7,510
Bank charges	279	307
	<u>72,695</u>	<u>82,392</u>
Governance costs		
Accountancy fees	1,800	1,380
Total resources expended	74,495	83,772
Net expenditure	<u><u>(4,629)</u></u>	<u><u>(7,641)</u></u>

This page does not form part of the statutory financial statements