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

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 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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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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.

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 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity has an active board of trustees, who are the company's directors, which meets monthly to review the company's performance and policies.

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	
Mrs Tara Babel Hill	Director	- appointed 24/4/2019
Mr William Rennie MSP	Director	
Mr Billy McAllister	Director	- resigned 4/6/2019
Mrs Catherine Molloy	Director	- appointed 28/5/2019
Mr James Owen Boyle	Director	- appointed 28/5/2019

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 4 November 2019 and signed on its behalf by:

Cathy Molloy

Mrs Catherine Molloy - Trustee

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

I report on the accounts for the year ended 31 March 2019 set out on pages four to twelve.

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 (as amended). 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 (as amended). 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 the course of 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.

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

4 November 2019

MISCARRIAGES OF JUSTICE ORGANISATION (SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,537	-	8,537	13,019
Charitable activities	3				
Charitable Activities		386	66,000	66,386	66,400
Investment income	2	-	29	29	3
Total		8,923	66,029	74,952	79,422
EXPENDITURE ON					
Charitable activities					
Charitable Activities		60	78,334	78,394	81,296
NET INCOME/(EXPENDITURE)		8,863	(12,305)	(3,442)	(1,874)
Transfers between funds	11	(9,905)	9,905	-	-
Net movement in funds		(1,042)	(2,400)	(3,442)	(1,874)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,379	4,428	5,807	7,681
TOTAL FUNDS CARRIED FORWARD		337	2,028	2,365	5,807

The notes form part of these financial statements

MISCARRIAGES OF JUSTICE ORGANISATION (SCOTLAND)

BALANCE SHEET AT 31 MARCH 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	9	-	1,089	1,089	660
CURRENT ASSETS					
Cash at bank		337	6,884	7,221	12,230
CREDITORS					
Amounts falling due within one year	10	-	(5,945)	(5,945)	(7,083)
NET CURRENT ASSETS		337	939	1,276	5,147
TOTAL ASSETS LESS CURRENT LIABILITIES		337	2,028	2,365	5,807
NET ASSETS		337	2,028	2,365	5,807
FUNDS	11				
Unrestricted funds				337	1,379
Restricted funds				2,028	4,428
TOTAL FUNDS				2,365	5,807

The notes form part of these financial statements

continued...

BALANCE SHEET - CONTINUED AT 31 MARCH 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 4 November 2019 and were signed on its behalf by:

Patrick Joseph Hill

Mr Patrick Joseph Hill -Trustee

The notes form part of these financial statements

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

	2019	2018
	£	£
Deposit account interest	29	3

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2019 £	2018 £
Television and appearance income	Charitable Activities	386	400
Scottish Executive Funding	Charitable Activities	66,000	66,000
		66,386	66,400

Grants received, included in the above, are as follows:

	2019 £	2018 £
Scottish Executive	66,000	66,000

4. SUPPORT COSTS

	Running costs £	Governance costs £	Totals £
Charitable Activities	76,954	1,440	78,394

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019 £	2018 £
Depreciation - owned assets	710	330

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

7. STAFF COSTS

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

	2019	2018
Staff	2	2

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,019	-	13,019
Charitable activities			
Charitable Activities	400	66,000	66,400
Investment income	-	3	3
Total	13,419	66,003	79,422
EXPENDITURE ON			
Charitable activities			
Charitable Activities	64	81,232	81,296
Total	64	81,232	81,296
NET INCOME/(EXPENDITURE)	13,355	(15,229)	(1,874)
Transfers between funds	(13,124)	13,124	-
Net movement in funds	231	(2,105)	(1,874)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,148	6,533	7,681
TOTAL FUNDS CARRIED FORWARD	1,379	4,428	5,807

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2018	7,311
Additions	1,139
At 31 March 2019	8,450
DEPRECIATION	
At 1 April 2018	6,651
Charge for year	710
At 31 March 2019	7,361
NET BOOK VALUE	
At 31 March 2019	1,089
At 31 March 2018	660

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Social security and other taxes	1,346	1,084
Accrued expenses	4,599	5,999
	5,945	7,083

11. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	1,379	8,863	(9,905)	337
Restricted funds				
Retreat	7,001	29	(2,004)	5,026
Scottish Executive	(2,573)	(12,334)	11,909	(2,998)
	4,428	(12,305)	9,905	2,028
TOTAL FUNDS	5,807	(3,442)	-	2,365

11. 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	8,923	(60)	8,863
Restricted funds			
Retreat	29	-	29
Scottish Executive	66,000	(78,334)	(12,334)
	66,029	(78,334)	(12,305)
TOTAL FUNDS	74,952	(78,394)	(3,442)

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General fund	1,148	13,355	(13,124)	1,379
Restricted Funds				
Retreat	7,381	3	(383)	7,001
Scottish Executive	(848)	(15,232)	13,507	(2,573)
	6,533	(15,229)	13,124	4,428
TOTAL FUNDS	7,681	(1,874)	-	5,807

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,419	(64)	13,355
Restricted funds			
Retreat	3	-	3
Scottish Executive	66,000	(81,232)	(15,232)
	66,003	(81,232)	(15,229)
TOTAL FUNDS	79,422	(81,296)	(1,874)

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	1,148	22,218	(23,029)	337
Restricted funds				
Retreat	7,381	32	(2,387)	5,026
Scottish Executive	(848)	(27,566)	25,416	(2,998)
	6,533	(27,534)	23,029	2,028
TOTAL FUNDS	7,681	(5,316)	-	2,365

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,342	(124)	22,218
Restricted funds			
Retreat	32	-	32
Scottish Executive	132,000	(159,566)	(27,566)
	132,032	(159,566)	(27,534)
TOTAL FUNDS	154,374	(159,690)	(5,316)

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.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

MISCARRIAGES OF JUSTICE ORGANISATION (SCOTLAND)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,537	13,019
Investment income		
Deposit account interest	29	3
Charitable activities		
Television and appearance income	386	400
Scottish Executive Funding	66,000	66,000
	66,386	66,400
Total incoming resources	74,952	79,422
EXPENDITURE		
Support costs		
Running costs		
Wages	50,000	50,000
Social security	1,580	1,650
Rent, rates and insurance	10,356	10,039
Telephone and internet	2,416	4,472
Postage and stationery	1,368	835
Sundry overheads	4,791	2,448
Travel and subsistence	5,553	9,775
Bank charges	180	307
Depreciation of computer equipment	710	330
	76,954	79,856
Governance costs		
Accountancy fees	1,440	1,440
Total resources expended	78,394	81,296
Net expenditure	(3,442)	(1,874)

This page does not form part of the statutory financial statements