

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
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 2023

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MISCARRIAGES OF JUSTICE ORGANISATION **(SCOTLAND)**

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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 2019).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The continuing receipt of funding from the Scottish Government 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 receipt of additional, new, funding from the Roddick Foundation has allowed the company to develop and consolidate its delivery of advocacy services, and to expand its delivery of training and awareness raising to undergraduate law, criminology and sociology students seconded to the company by Scottish universities. The trustees record their gratitude to the Scottish Government and to the Roddick Foundation for this vital support.

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 educate tomorrow's practitioners in the issues and challenges surrounding miscarriage of justice.

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.

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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.

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
Mr William Rennie MSP	Director
Mrs Catherine Molloy	Director
Katherine Rose Galea	Service co-ordinator
Kathleen Rose Laverty	Director of University Law Clinic

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 14 December 2023 and signed on its behalf by:



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 2023 set out on pages four to thirteen.

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. 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

Stuart McBean, BAcc CA
The Institute of Chartered Accountants of Scotland

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

14 December 2023

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,508	-	6,508	9,187
Charitable activities	3	-	149,222	149,222	142,952
Charitable Activities					
Investment income	2	-	40	40	21
Total		<u>6,508</u>	<u>149,262</u>	<u>155,770</u>	<u>152,160</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		<u>66</u>	<u>158,816</u>	<u>158,882</u>	<u>124,539</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	6,442 <u>(2,323)</u>	(9,554) <u>2,323</u>	(3,112) <u>-</u>	27,621 <u>-</u>
Net movement in funds		4,119	(7,231)	(3,112)	27,621
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>23,030</u>	<u>50,882</u>	<u>73,912</u>	<u>46,291</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>27,149</u></u>	<u><u>43,651</u></u>	<u><u>70,800</u></u>	<u><u>73,912</u></u>

The notes form part of these financial statements

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	-	419	419	838
CURRENT ASSETS					
Debtors	10	-	2,562	2,562	-
Cash at bank		<u>27,149</u>	<u>46,857</u>	<u>74,006</u>	<u>98,577</u>
		27,149	49,419	76,568	98,577
CREDITORS					
Amounts falling due within one year	11	-	(6,187)	(6,187)	(25,503)
NET CURRENT ASSETS		<u>27,149</u>	<u>43,232</u>	<u>70,381</u>	<u>73,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,149</u>	<u>43,651</u>	<u>70,800</u>	<u>73,912</u>
NET ASSETS		<u>27,149</u>	<u>43,651</u>	<u>70,800</u>	<u>73,912</u>
FUNDS	12				
Unrestricted funds				27,149	23,030
Restricted funds				<u>43,651</u>	<u>50,882</u>
TOTAL FUNDS				<u>70,800</u>	<u>73,912</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes form part of these financial statements

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

BALANCE SHEET - continued
31 MARCH 2023

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 and authorised for issue on 14 December 2023 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 2023

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 2019)', 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.

Office equipment - 33% on cost

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

	2023	2022
	£	£
Deposit account interest	<u>40</u>	<u>21</u>

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Charitable Activities	<u>149,222</u>	<u>142,952</u>

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

	2023	2022
	£	£
Scottish Government grant	130,000	110,000
The Roddick Foundation grant	<u>19,222</u>	<u>32,952</u>
	<u>149,222</u>	<u>142,952</u>

4. SUPPORT COSTS

	Running costs	Governance costs	Totals
	£	£	£
Charitable Activities	<u>152,824</u>	<u>6,058</u>	<u>158,882</u>

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>419</u>	<u>2,023</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

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

	2023	2022
	<u>3</u>	<u>3</u>
Staff		

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

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,187	-	9,187
Charitable activities			
Charitable Activities	-	142,952	142,952
Investment income	-	21	21
Total	<u>9,187</u>	<u>142,973</u>	<u>152,160</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>66</u>	<u>124,473</u>	<u>124,539</u>
NET INCOME	9,121	18,500	27,621
Transfers between funds	<u>(1,529)</u>	<u>1,529</u>	<u>-</u>
Net movement in funds	7,592	20,029	27,621
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>15,438</u>	<u>30,853</u>	<u>46,291</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>23,030</u></u>	<u><u>50,882</u></u>	<u><u>73,912</u></u>

9. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>14,520</u>
DEPRECIATION	
At 1 April 2022	13,682
Charge for year	<u>419</u>
At 31 March 2023	<u>14,101</u>
NET BOOK VALUE	
At 31 March 2023	<u>419</u>
At 31 March 2022	<u><u>838</u></u>

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	<u>2,562</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	3,243	3,243
Accrued expenses	2,944	3,038
Deferred grant funding	<u>-</u>	<u>19,222</u>
	<u>6,187</u>	<u>25,503</u>

12. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	23,030	6,442	(2,323)	27,149
Restricted funds				
Retreat fund	7,003	40	(27)	7,016
Scottish Government fund	<u>43,879</u>	<u>(9,594)</u>	<u>2,350</u>	<u>36,635</u>
	<u>50,882</u>	<u>(9,554)</u>	<u>2,323</u>	<u>43,651</u>
TOTAL FUNDS	<u>73,912</u>	<u>(3,112)</u>	<u>-</u>	<u>70,800</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	6,508	(66)	6,442
Restricted funds			
Retreat fund	40	-	40
Scottish Government fund	130,000	(139,594)	(9,594)
Roddick Foundation salary fund	<u>19,222</u>	<u>(19,222)</u>	<u>-</u>
	<u>149,262</u>	<u>(158,816)</u>	<u>(9,554)</u>
TOTAL FUNDS	<u>155,770</u>	<u>(158,882)</u>	<u>(3,112)</u>

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	15,438	9,121	(1,529)	23,030
Restricted funds				
Retreat fund	7,010	21	(28)	7,003
Scottish Government fund	23,495	18,827	1,557	43,879
DWP Workstation fund	348	(348)	-	-
	<u>30,853</u>	<u>18,500</u>	<u>1,529</u>	<u>50,882</u>
TOTAL FUNDS	<u>46,291</u>	<u>27,621</u>	<u>-</u>	<u>73,912</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,187	(66)	9,121
Restricted funds			
Retreat fund	21	-	21
Scottish Government fund	110,000	(91,173)	18,827
Roddick Foundation salary fund	32,952	(32,952)	-
DWP Workstation fund	-	(348)	(348)
	<u>142,973</u>	<u>(124,473)</u>	<u>18,500</u>
TOTAL FUNDS	<u>152,160</u>	<u>(124,539)</u>	<u>27,621</u>

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	15,438	15,563	(3,852)	27,149
Restricted funds				
Retreat fund	7,010	61	(55)	7,016
Scottish Government fund	23,495	9,233	3,907	36,635
DWP Workstation fund	348	(348)	-	-
	<u>30,853</u>	<u>8,946</u>	<u>3,852</u>	<u>43,651</u>
TOTAL FUNDS	<u>46,291</u>	<u>24,509</u>	<u>-</u>	<u>70,800</u>

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	15,695	(132)	15,563
Restricted funds			
Retreat fund	61	-	61
Scottish Government fund	240,000	(230,767)	9,233
Roddick Foundation salary fund	52,174	(52,174)	-
DWP Workstation fund	-	(348)	(348)
	<u>292,235</u>	<u>(283,289)</u>	<u>8,946</u>
TOTAL FUNDS	<u>307,930</u>	<u>(283,421)</u>	<u>24,509</u>

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

The "Roddick Foundation salary fund" was a restricted fund used to cover the annual salary costs of Mr E McIlvrde. This fund has now been fully utilised.

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.

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

MISCARRIAGES OF JUSTICE ORGANISATION
(SCOTLAND)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies	6,508	9,187
Donations		
Investment income	40	21
Deposit account interest		
Charitable activities	<u>149,222</u>	<u>142,952</u>
Grants		
Total incoming resources	155,770	152,160
EXPENDITURE		
Support costs		
Running costs	102,989	90,062
Wages	5,937	4,775
Social security	28,832	9,424
Rent, rates and insurance	3,736	3,134
Telephone and internet	3,757	5,912
Post, stationery and office costs	3,225	3,843
Sundry overheads	3,670	1,315
Travel and subsistence	259	233
Bank charges	419	2,023
Depreciation of office equipment		
	<u>152,824</u>	<u>120,721</u>
Governance costs	1,560	1,560
Accountancy fees	4,498	2,258
Legal and professional fees		
	<u>6,058</u>	<u>3,818</u>
Total resources expended	<u>158,882</u>	<u>124,539</u>
Net (expenditure)/income	<u>(3,112)</u>	<u>27,621</u>

This page does not form part of the statutory financial statements