

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 2018

INQUEST CHARITABLE TRUST  
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FOR THE YEAR ENDED 31 MARCH 2018

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## INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2018

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The trustees present their annual report and financial statements of the charity for the year ended 31 March 2018. 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).

### CHAIR'S STATEMENT

The year will be long remembered for the tragic and appalling fire at Grenfell Tower in June 2017, which threw hundreds of survivors and bereaved families into an ongoing battle for truth, justice and accountability. From the very early days after the fire, INQUEST was involved in advising and supporting the bereaved in what was and remains a time of terrible trauma and vulnerability, and where a lack of information and support prevailed, as did confusion.

From supporting families to shaping the terms of reference of the public inquiry and establishing relationships with community organisations representing the community affected, we were and remain dedicated to continuing our work with families and those representing them during the investigation and inquiry processes. Over 2017, the INQUEST casework has yet again grown, this time by 15.5%. The year saw an unprecedented spike in the deaths of black men following the use of force by police. It has been the deadliest year for UK immigration detainees on record, with more deaths than in the last three years combined. High rates of deaths and self-harm in prison continue, with little effective action from authorities. We are also disturbed by a significant increase in case calls on deaths of those in mental health care.

However, this period has also been marked by a number of crucial steps forward for INQUEST. Hugely significant milestones were reached on issues that INQUEST has campaigned on for decades, with the needs of bereaved families recognised in major reports: in the independent review on deaths and serious incidents in police custody by Dame Elish Angiolini; in the Bishop's review on the experiences of Hillsborough families, both highly influenced by our family listening days; and in the report from the Bach Commission; as well as the Chief Coroner's annual report joining the call for non-means tested legal funding for families following a state related death to ensure increased accountability at inquests. These changes were also reflected on multiple occasions in the House of Commons, and in commitments from the government. This included the Private Members Bill brought by Steve Reed MP formally titled the Mental Health Units (Use of Force) Bill, or 'Seni's Law', which passed through the House of Commons with cross party support, following our work with the family of Olaseni Lewis, and becoming law in November 2018. These achievements are a testament to our families' unwavering fight for changes to systems that have, for many, delivered little more than defensiveness, denial and delay.

Internally, INQUEST has experienced a significant growth, both in terms of its staff group, rising from 11 to 17 staff members over the year, and also in terms of funders who are now supporting our work, be it casework, policy or our Grenfell work.

This has been very welcome as the new policy opportunities and our increasing exposure in the media have meant that more and more families reach out to us.

Families are not only the focus of our work but are also our greatest resource. Our work is stronger because of their input and I wish to thank them all here for their huge contribution. When families come together, their collective voice invariably has a significant impact. Through individual casework, family forums and family

listening days, the evidence, testimonies and shared experiences of the families we work with enable INQUEST to draw out thematic issues and areas of required change. We know that this work, in addition to research and statistical monitoring, greatly contributes to raising the awareness of investigation and oversight bodies and policy makers in order to effect significant systemic and cultural change which is crucial to our long-term goal of reducing, and attempting to eliminate, state related deaths.

In early 2018, we were able to launch a new three-year strategy, which will take us to our 40<sup>th</sup> anniversary in 2021. INQUEST intends to carry on supporting families bereaved as a result of state failings across all our strategic areas of work.

I take this opportunity to thank the staff, volunteers and my fellow trustees of INQUEST for their incredibly hard work and unwavering dedication, as well as the organisation's funders and supporters, who make possible our unrelenting struggle towards truth, justice and accountability.

Daniel Machover  
Chair of the Board of Trustees

## 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 35 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
- police 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.

3. **Family Empowerment and Engagement:** 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.

## INQUEST CHARITABLE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2018

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**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 CEO and key staff are provided.

As of 31 March 2018, INQUEST had eleven 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 Director, attend all meetings and other staff attend when required.

## INQUEST CHARITABLE TRUST

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### *Staff*

At 31st March 2018 total staff number was 17:

Deborah Coles, Executive Director	
Arnaud Vervoitte, Operations Director	
Anita Sharma, Caseworker	
Selen Cavcav, Caseworker	
Shona Crallan, Caseworker	
Victoria McNally, Caseworker	
Natasha Thompson, Caseworker	
Gill Goody, Head of Communications	(resigned 4 July 2017)
Lucy McKay, Communications and Policy Officer	
Robert Styles, Office Administrator	
Tanya Karastoyanova, Finance Officer	(appointed 15 June 2017)
Christine Woollett, Administration Officer	(appointed 3 October 2017)
Bola Awogboro, Casework Assistant	(appointed 9 October 2017)
Christian Weaver, Casework Assistant	(appointed 9 October 2017)
Sarah Uncles, Communications and Policy Intern	(appointed 24 October 2017)
Remy Mohamed, Grenfell Project Coordinator	(appointed 20 November 2017)
Ayesha Carmouche, Family Participation Officer	(appointed 6 December 2017)
Rebecca Roberts, Head of Policy	(appointed 2 January 2018)

### *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

### CASEWORK

Between April 2017 and March 2018, we witnessed a **15.5% increase** in our caseload. Our total current caseload was **897**; 284 cases relate to prisons and 230 to mental health settings. Of our 564 new cases 123 were prison cases, while 163 in mental health settings. 9 of the new prison cases concerned women. There were also 75 cases involving women in mental health settings. We also opened 12 new cases involving children in mental health settings. Analysis for the first quarter of 2018 already shows an increase of case intake of 13% from the last quarter of 2017, including a 31% increase in prison cases and a 24% increase of mental health cases.

The unprecedented increase in deaths in prison continued with the inspectors identifying prisons such as HMP Liverpool as “worst they have ever seen” and HMP Nottingham as “fundamentally unsafe”. We worked extensively with families following deaths in prisons with a particular focus on deaths young people with mental ill health, deaths of women and of people from BAME backgrounds. We have also focused on prisons with repeated deaths. We worked closely with the lawyers and accompanied families to inquests, providing an overview and feeding into submissions made to the Coroners for recommendations to prevent future deaths. In some inquests, we were instrumental in getting the jury to consider the appropriateness of prison for people with serious mental health problems. The recurring themes of those deaths in prison have been findings of neglect, basic mistakes in training and first aid and an inability to cope with those suffering from serious mental ill health.

### HANDBOOK AND RESOURCES

Our work with families over the years identified the need for a practical guide to help navigate bereaved people through the inquest process. Over 2017/18, we sent **580** copies of our [INQUEST Handbook](#) to families and to specialist organisations supporting them. In addition, we have provided online resources through our website, and a new version of the [Skills Toolkit](#) was launched in November 2017.

### FAMILY PARTICIPATION AND SUPPORT

We have recruited 10 families for our **Family Reference Group**. The group is an alliance of families which will embed the *family perspective* across every aspect of our work, from our casework service to policy influencing.

#### Family forums

We also organised 2 family forums in London and Liverpool over the last year. The forums are intended to link families from across England and Wales together, and to offer them a safe space to reflect on challenges and coping mechanisms. This event is crucial in supporting families who often feel marginalised and stigmatised. The Liverpool family forum included 24 attendees from 12 of our cases (4 prison, 4 mental health and 5 police cases). Of the 24 attendees, 86% participants rated the day as excellent, with one family member commenting on the benefits of ‘getting more information regarding the inquest process’.

In London, 36 other family members attended the forum. They included families from 27 of our cases (1 involving learning disability, 12 mental health, 8 prisons, and 6 police). In response to our feedback questions, many attendees discussed the value of feeling connected to other families, with one participant saying:

*“Without these days I don’t know what we would have done or achieved.”*

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### GRENFELL TOWER DISASTER

Following the Grenfell Tower fire on 14<sup>th</sup> June 2017 and because of its relevant experience in disasters such as Hillsborough and the sinking of the Marchioness riverboat, INQUEST got involved in the first few days following the fire, creating a dedicated [Grenfell Tower Disaster webpage](#) and producing an information leaflet to bereaved families, which got translated into 20 community languages. In the following weeks and with the support of our ILG lawyers, we fed into the consultation on the terms of reference asking for pen portraits and a panel representative of the community. Over the last year and with the initial support of Trust for London and the AB Charitable Trust, we have been supporting many bereaved families and providing expertise and support to Grenfell United, the main group representing bereaved and survivors. With the support of the Oak Foundation, we were able to set up our own Grenfell Project, its aim being to provide support to families, feed into the investigation and inquiry processes (our Executive Director coordinates the Grenfell Lawyers group), create links with grassroots and community organisations supporting affected communities, and work with parliamentarians on the issue.

We were grateful for the feedback from Grenfell Action Group:

*“The Grenfell Action Group would like to thank INQUEST for their assistance to our community at a time of dire need. The experience and specialist knowledge provided by Inquest gave clear and vital information to a traumatised community that allowed residents and bereaved family members to make informed choices about accessing proper legal support.”*

### SYSTEMIC CHANGE WORK

We conducted significant policy and parliamentary work to improve learning and accountability; from meetings with senior civil servants leading on areas pertinent to our work, to attending ministerial meetings across Ministry of Justice, Home Office and Department of Health, to putting in submissions to relevant consultations.

- **Independent Review of Deaths and Serious Incidents in Police Custody:** Deborah Coles was Special Advisor to Chair of the review, Dame Angiolini. INQUEST organised [two family listening days](#) with individual families and three meetings with lawyers. [The Angiolini Review](#), published in October 2017, presents many bold and positive findings echoing those argued for by INQUEST and the families we work with. INQUEST organised a [press conference](#) on the day of the launch of the Review.
- **Review of Hillsborough Families' Experiences:** Bishop James Jones asked INQUEST to hold a family listening day to gather evidence to inform his report. [The Family Listening Day report](#) was published in April 2017 and INQUEST submitted [detailed evidence and recommendations](#) to the review. [Bishop Jones' final report](#), 'The patronising disposition of unaccountable power- A report to ensure the pain and suffering of the Hillsborough families is not repeated' published in November 2017, included recommendations on the response of public bodies to state related deaths, and the involvement of bereaved families in these processes.
- **The Public Authority (Accountability) Bill, or 'Hillsborough Law'**, was initially presented to Parliament by Andy Burnham MP in March 2017 but did not have an opportunity to pass due to the General Election in 2017. We are building support to reintroduce this at the earliest possible opportunity and have secured funding to do so.
- **Family Listening Day for the Independent Police Complaints Commission:** The Independent Police Complaints Commission, now Independent Office for Police Conduct (IOPC), asked INQUEST

to facilitate a family listening day in March 2017. Commenting on the release of [the report](#) in March 2018, Director General Michael Lockwood said: *“The key theme that emerged from the day was the need for open and meaningful communication with families – that we better listen and properly explain our role and work. The feedback will result in changes to the way we work.”*

- In April 2017, a report by the Council of Europe’s Committee for the Prevention of Torture and Inhuman and Degrading Treatment or Punishment (CPT) reflected some of the ongoing concerns of INQUEST on issues in UK detention. The CPT visited adult and youth prisons, police custody, immigration detention and psychiatric institutions in 2016, including Cookham Wood. INQUEST made a [detailed submission](#) based on the issues arising from our casework and policy work and met with the CPT team on their recent return visit, prompted by their serious concerns. They identified multiple systematic failings, assessing that none of the establishments visited were safe. See [here](#).
- **Inquest of Seni Lewis-** In May 2017, the inquest into the death of Oliseni Lewis, in a mental health unit as a result of prolonged restraint by 11 police officers, concluded with damning criticisms including:
  - multiple failures within Bethlem Royal Hospital meant that staff had to call upon the police when Seni became unwell.
  - The force used over two successive periods of prolonged restraint of Seni – including mechanical restraints - was excessive, unreasonable, unnecessary and disproportionate, and contributed to Seni’s death.
  - Failure by hospital staff and police officers alike to provide basic life support when Seni collapsed under restraint also contributed to his death.

Media coverage was extensive and Seni’s parents and Deborah Coles gave powerful interviews to [Channel 4 news](#), [ITV news](#), BBC London News, the [Victoria Derbyshire show](#) and [BBC Radio London](#). Press coverage included the [Guardian](#), [Evening Standard](#), [Independent](#), [Croydon Guardian](#), [Croydon Advertiser](#), [the Voice](#) and [BBC Online](#).

- **The Mental Health (Use of force) Bill:** The Bill is known as ‘[Seni’s Law](#)’ after Olaseni Lewis, is a direct consequence of Seni’s inquest and the subsequent work undertaken with Seni’s family and is currently going through the parliamentary process carried by Steve Reed MP. INQUEST has been working closely with him and the family. The legislation will strengthen protection for people in mental health units, and the monitoring and follow up of use of force. Steve Reed said: *“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.”*

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

Melanie and Lisa attended our CQC Family Listening Day in 2016 alongside other families bereaved in a healthcare setting, where they were able to voice their concerns directly to CQC staff.

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- **Powerful call for public funding for families at inquests** - Families and INQUEST were called to give parliamentary evidence to the **Joint Committee on Human Rights** in March 2018. Deborah Coles appeared alongside Connor Sparrowhawk's mother, Sara Ryan and stepfather, Richard Huggins and Joseph Phuong's sister, Louise Rowland and her husband, Simon Rowland. They gave powerful testimonies about their experiences of the inquest process and the 'inequality of arms' families face in accessing legal support when state agencies are represented by large teams of publicly funded legal experts. See [here](#).
- **HMP Woodhill**- Even though the Judicial Review action in relation to the prison's lack of action in the face of repeated deaths in 2017 was not successful, our involvement in it together with the families and their legal teams and the media campaign which accompanied the proceedings meant that there has not been a single self-inflicted death in this institution for more than a year- a huge change from almost one every month before.
- We were delighted to UN experts [raising the issue of structural racism and deaths in custody](#) with the UK government on 27 April 2018, following INQUEST Deborah Cole's presentation in Geneva as part of the International Decade for People of African Descent in November 2017.
- **Welsh Affairs Committee Inquiry: *Prison Provision in Wales***, [written evidence](#), March 2018
- **Justice Committee Inquiry: *Transforming Rehabilitation***, [written evidence](#), February 2018
- **Justice Committee Inquiry: *Prison Population 2022: Planning for the Future***, [written evidence](#), January 2018
- **Justice Committee: *HM Inspectorate of Prisons report on HMP Liverpool***, [Briefing](#), January 2018
- **Briefing parliamentarians** for debates about the prison crisis.
- **Attendance at the cross government Ministerial Board on Deaths in Custody.**
- **Facilitating meetings between the INQUEST Lawyers Group and key statutory agencies** including the Prison and Probation Ombudsman, IOPC, and the Legal Aid Agency.

Lastly, we have worked on and produced a report on women's deaths in prison, '[Still Dying on the Inside – Examining Deaths in Women's Prisons](#)', which we launched on 1<sup>st</sup> May 2018 at the House of Lords. As part of this, we invited and supported 7 families to reflect and put their voice and wishes forward.

## OUR ORGANISATION

Internally, the INQUEST staff group has grown significantly over the last 12 months, from 11 to 17 members of staff. The new recruited posts include a Head of Policy, supporting our Executive Director in the influencing work; a new Family Participation and Support Officer, whose role is to evaluate existing family support systems and develop new ones; as well as a Grenfell Project Coordinator. In addition, we were able to recruit support staff, two part-time Casework Assistants, supporting Caseworkers with administrative work and also taking new enquiries, as well as an Administrator whose main role is to support our Executive Director as her Personal Assistant, and a Policy and Communications Assistant to support our advocacy and influencing work.

## NEW FUNDING

Over the reporting period, we secured new funding streams for our work. This included funding from the Oak Foundation for our work on Grenfell and our parliamentary work on the enactment of the Public (Authority (Accountability) Bill, a two-year grant from the Tudor Trust to fund the new Head of Policy post and a grant from the Evan Cornish Foundation for our work on women in the criminal justice system.

As part of our income generating events schedule, we hosted a very successful **Hands up for INQUEST 2018** fundraising dinner on 8<sup>th</sup> March at the Tabernacle in Notting Hill, attended by lawyers, families and our supporters. Organised by Marcia Rigg and sponsored by Doughty Street and Garden Court Chambers, we were joined by special guest, Patsisse Cullors-Khan, co-founder of the Black Lives Matter movement.

Our presence in the media has been very extensive and has included:

- ITV News [Olaseni Lewis death: Inquest condemns medics and police](#) (9 May 2017)
- Grenfell coverage - [Grenfell victims' families 'should be placed at heart of inquiry'](#) (Guardian, December 2017)
- [Our brutalising and degrading prisons](#) (Guardian, December 2017)
- Various Channel 4 news interviews with Simon Israel incl. [Coroner says women's prison safety hasn't improved in a decade](#) (Emily Harley's family) (Feb 2018)
- Coverage of disciplinary action against six officers involved with the detention and restraint of 32 year-old Thomas Orchard- [Daily Mail Article, February 2018](#)
- Letters in the press - [End the inhumanity of immigration detention](#) (Guardian, March 2018)
- [Mental healthcare failings kill](#) (Guardian, March 2018)
- File on 4 ['Britain's squalid prisons – who's to blame?'](#) (March 2018)

We also produced **86** casework related press releases over the year.

In November 2017, we launched a **new website**, increasing access to our information, statistics and policy briefings. Since the launch, there were:

- **77,808** total website views
- **12,863** home page views
- **6,829** statistics and monitoring page views

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## **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: The Big Lottery Fund, Bromley Trust, Esmée Fairbairn Foundation, Joseph Rowntree Charitable Trust, the Legal Education Foundation, the London Legal Support Trust, Barrow Cadbury Trust, Trust for London, Persula Foundation, Tudor Trust, Sigrid Rausing Foundation, A B Charitable Trust, 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.

### ***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**

Our new three year strategic plan was launched in January 2018 and will lead INQUEST to its 40<sup>th</sup> anniversary in 2021. 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:

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- 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.

**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.

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**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	
Dexter Dias	(resigned 26 March 2018)
Jennifer Nadel	
Joe Sim	
Stephen Tombs	
Rebecca Roberts	(resigned 28 November 2017)
Rajiv Menon	
Sigrun Asa Danielsson	(appointed 21 June 2017)
Charlotte Stevens	(appointed 13 October 2017)
Pete Weatherby	(appointed 8 March 2018)

No trustee received any remuneration for services during the year (2017 – 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 2018

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*Statement of the Trustees' Responsibilities*

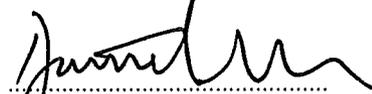
The trustees (who are also directors of Inquest Charitable Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

On behalf of the board



.....  
Daniel Machover  
Member of the Board of Trustees

.....  
12/12/18  
.....

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

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I report on the charity trustees on my examination of the accounts of the company for the year ended 31 March 2018, which are set out on pages 16 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.



Mukesh Khatri FCA  
BARCANT BEARDON LIMITED  
Chartered Accountants

13<sup>th</sup> December 2018

8 Blackstock Mews  
Islington  
London N4 2BT

INQUEST CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<i>Income and endowments from:</i>					
Donations and legacies	2	236,044	364,692	600,736	480,426
Charitable activities	3	49,978	6,906	56,884	102,688
Other trading activities	4	-	42,961	42,961	18,224
Investments	5	-	253	253	113
Total income and endowments		<u>286,022</u>	<u>414,812</u>	<u>700,834</u>	<u>601,451</u>
<i>Expenditure on:</i>					
Costs of raising funds:					
Fundraising costs		-	19,984	19,984	402
Charitable activities	6	<u>267,585</u>	<u>374,175</u>	<u>641,760</u>	<u>575,802</u>
Total expenditure		<u>267,585</u>	<u>394,159</u>	<u>661,744</u>	<u>576,204</u>
Net income/(expenditure)		18,437	20,653	39,090	25,247
Transfers between funds		-	-	-	-
<i>Net income/(expenditure) and net movement in funds for the year</i>		18,437	20,653	39,090	25,247
<i>Reconciliation of funds</i>					
Total funds brought forward		-	106,239	106,239	80,992
Total funds carried forward		<u>18,437</u>	<u>126,892</u>	<u>145,329</u>	<u>106,239</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 2018

	Notes	2018 £	2017 £
<i>Fixed assets</i>	13	8,474	9,670
<i>Current assets</i>			
Debtors	14	31,840	54,151
Cash at bank and in hand		274,130	102,109
		305,970	156,260
<i>Creditors: amounts falling due within one year</i>	15	(169,115)	(59,691)
<i>Net current assets/(liabilities)</i>		136,855	96,569
<i>Net assets</i>		145,329	106,239
<i>Charity funds</i>			
Restricted funds	17	18,437	-
Unrestricted funds			
-General funds	17	126,892	106,239
Total charity funds		145,329	106,239

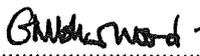
For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

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  
 Member of the Board of Trustees  
 12.12.18  
 .....

The notes on pages 19 to 27 form part of these financial statements.  
 Company registration number: 03054853

INQUEST CHARITABLE TRUST

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2018

	Notes	2018 £	2017 £
<i>Cash flow from operating activities</i>			
Net cash provided by operating activities	20	<u>175,854</u>	<u>18,356</u>
<i>Cash flow from investing activities</i>			
Interest income		253	113
Purchase of tangible fixed assets		(4,086)	(5,593)
Net cash used in investing activities		<u>(3,833)</u>	<u>(5,480)</u>
<i>Net increase in cash and cash equivalents in the year</i>		172,021	12,876
<i>Cash and cash equivalents at the beginning of the year</i>		<u>102,109</u>	<u>89,233</u>
<i>Cash and cash equivalents at the end of the year</i>		<u><u>274,130</u></u>	<u><u>102,109</u></u>
<i>Analysis of cash and cash equivalents</i>			
Cash in bank and in hand		<u>274,130</u>	<u>102,109</u>
<i>Cash and cash equivalents at the end of the year</i>		<u><u>274,130</u></u>	<u><u>102,109</u></u>

INQUEST CHARITABLE TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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**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 2018

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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)
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#### 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 2018

*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.

<b>2.0 <i>Income from Donations and Legacies</i></b>	2018	2017
	£	£
Gifts	18,982	49,579
Gift Aid tax reclaims	10,363	7,018
Joseph Rowntree Charitable Trust (Unrestricted)	50,000	33,333
Esmée Fairbairn Foundation (Unrestricted)	75,000	81,732
Oak Foundation (Unrestricted)	93,060	-
Grants from other sources (see Note 17)	335,326	282,814
Memberships	18,005	25,950
	<u>600,736</u>	<u>480,426</u>

*2.1* Income from donations and legacies was £600,736 (2017 - £480,426) of which £236,044 (2017 - £202,930) was attributable to restricted and £364,692 (2017 - £277,496) was attributable to unrestricted funds.

<b>3.0 <i>Income from Charitable Activities</i></b>	2018	2017
	£	£
Income from consulting and training services	24,773	32,292
Income from publications	3,511	3,787
Performance related grants	28,600	66,609
	<u>56,884</u>	<u>102,688</u>

*3.1* Income from charitable activities was £56,884 (2017 - £102,688) of which £49,978 (2017 - £66,609) was attributable to restricted and £6,906 (2017 - £36,079) was attributable to unrestricted funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2018

<b>4.0</b>	<b><i>Income from Other Trading Activities</i></b>	Unrestricted funds 2018 £	Unrestricted funds 2017 £
	Fundraising events	42,961	18,224

<b>5.0</b>	<b><i>Income from Investments</i></b>	Unrestricted funds 2018 £	Unrestricted funds 2017 £
	Interest – bank	253	113

<b>6.0</b>	<b><i>Analysis of Expenditure on Charitable Activities</i></b>	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>

6.1 Of the £641,760 expenditure in 2018 (2017 - £575,802), £267,585 (2017 - £269,539) was attributable to restricted funds and £374,175 (2017 - £306,263) was attributable to unrestricted funds.

<b>7.0</b>	<b><i>Analysis of Support and Governance Costs</i></b>	Support costs £	Governance costs £	Total £
	Premises	65,278	-	65,278
	Office running	14,222	-	14,222
	Information technology	36,035	-	36,035
	Finance	547	-	547
	Legal and professional	144	-	144
	Bookkeeping	3,628	-	3,628
	Depreciation	5,282	-	5,282
	Audit and accountancy	-	6,812	6,812
	Trustees' expenses	-	454	454
		<u>125,136</u>	<u>7,266</u>	<u>132,402</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2018

<b>8.0 Net Income/(Expenditure) for the Year</b>	2018	2017
	£	£
This is stated after charging:		
Accountancy	1,200	3,600
Independent examiner's remuneration	3,600	3,600
Depreciation	5,282	4,262
Operating lease payments : Land and buildings	53,075	52,687
	<u>          </u>	<u>          </u>

**9.0 Trustees' Remuneration and Expenses**

The trustees were not paid any remuneration or received any other benefits during the year (2017 – none). Travel costs amounting to £356 (2017 - £34) were reimbursed to one (2017 – one) member of the Board of Trustees.

In addition the Board of Trustees incurred meeting expenses in the sum of £98 (2017 £nil).

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 (2017 – Nil).

<b>10.0 Analysis of Staff Costs</b>	2018	2017
	£	£
Wages and salaries	399,201	306,180
Social security costs	36,136	30,342
Pensions	34,004	21,857
	<u>          </u>	<u>          </u>
	<u>469,341</u>	<u>358,379</u>

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

	2018	2017
	No.	No.
£70,001 - £80,000	1	1
	<u>          </u>	<u>          </u>
	<u>1</u>	<u>1</u>

During the year pension contributions on behalf of these staff amounted to £5,252 (2017 - £5,200)

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2018

**11.0 Staff Numbers**

The average monthly head count was 13 staff (2017: 9 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2018 Number	2017 Number
Direct charitable work	<u>10.2</u>	<u>7.7</u>

**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.

**13.0 Fixed Assets**

	Office Equipment £
<i>Cost</i>	
At 1 April 2017	37,784
Additions	4,086
Disposals	-
At 31 March 2018	<u>41,870</u>
<i>Depreciation:</i>	
At 1 April 2017	28,114
Charge for the year	5,282
Eliminated on disposals	-
At 31 March 2018	<u>33,396</u>
<i>Net Book Value:</i>	
At 31 March 2018	<u>8,474</u>
At 1 April 2017	<u>9,670</u>

**14.0 Debtors**

	2018 £	2017 £
Trade debtors	13,561	12,453
Other debtors	90	3,125
Grants receivables and accrued income	12,909	27,727
Prepayments	5,280	10,846
	<u>31,840</u>	<u>54,151</u>

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2018

<i>15.0 Creditors: Amounts falling due within one year</i>	2018	2017
	£	£
Trade creditors	11,754	15,167
Taxation and social security	14,394	8,759
Accruals	50,852	24,515
Deferred income (see note 16)	92,115	11,250
	<u>169,115</u>	<u>59,691</u>

15.1 Included in creditors is a pension liability of £nil (2017 - £5,241).

*16.0 Deferred Income*

Deferred income comprises of grants received in advance.

	Total
	£
Balance as at 1 April 2017	11,250
Amount released to income earned from charitable activities	(11,250)
Amount deferred in year	92,115
	<u>92,115</u>

*17.0 Analysis of Charitable Funds*

<i>Unrestricted Funds</i>	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>

*Analysis of Unrestricted Funds – Previous Year*

	Balance 1 Apr 2016	Incoming Resources	Outgoing Resources	Transfers	Balance 31 Mar 2017
	£	£	£	£	£
General Funds	<u>80,992</u>	<u>331,912</u>	<u>(306,665)</u>	<u>-</u>	<u>106,239</u>

*Name of unrestricted fund*

*Description, nature and purposes of the fund*

General funds

The free reserves after allowing for any designated funds.

INQUEST CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2018

<i>Restricted Funds</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)	-	-
Bishop's Review project	-	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

*Analysis of Restricted Funds – Previous Year*

	Balance 1 Apr 2016 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2017 £
Access to Justice Foundation	-	3,750	(3,750)	-	-
Big Lottery Fund	-	146,680	(146,680)	-	-
Bishop's Review project	-	60,889	(60,889)	-	-
The Legal Education Foundation	-	5,720	(5,720)	-	-
Trust for London	-	52,500	(52,500)	-	-
	-	269,539	269,539	-	-

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund</i>
The Access to Justice Foundation	Casework data management
Barrow Cadbury Trust	Policy work
Bishop's Review project	Relates to Bishop's review of Hillsborough families' experiences
Big Lottery Fund	Towards the cost of project: 'We are INQUEST – Strengthening family voice to achieve better outcomes'
The Legal Education Foundation	Set up costs of web-based legal database for lawyers
Sigrid Rausing Trust	International Work
Trust for London	Costs of casework, policy and campaigning in London
Tudor Trust	Policy

**18.0 Analysis of Net Assets Between Funds**

	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 2018

<i>Analysis of Net Assets Between Funds – Previous Year</i>	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	9,670	9,670
Cash at bank and in hand	-	102,109	102,109
Other net current assets/(liabilities)	-	(5,540)	(5,540)
	-	109,239	109,239

**19.0 Operating Leases - Lessee**

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

	2018 £	2017 £
Not later than one year	44,588	56,138
Later than one and not later than five years	71,919	116,507
	116,507	172,645

**20.0 Reconciliation of Net Income to Net Cash Flow from Operating Activities**

	2018 £	2017 £
Net income for the year	39,090	25,247
Adjustments for:		
Interest income	(253)	(113)
Depreciation	5,282	4,262
Loss on the disposal of fixed assets	-	-
(Increase)/decrease in debtors	22,311	7,912
Increase/(decrease) in creditors	109,424	(18,952)
	175,854	18,356

**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 £9,400 (2017 - £16,000).

Aside from trustee remuneration and expenses disclosed in note 9, donations and other income totalling £2,730 (2017 - £nil) were receivable from trustees during the year.

