

**Registered number: 2866265**  
**Charity number: 1030554**

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 March 2022**

**NATIONAL JUSTICE MUSEUM**  
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**NATIONAL JUSTICE MUSEUM**  
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**Reference and administrative details of the Company, its Trustees and advisers  
for the year ended 31 March 2022**

<b>Trustees</b>	S Campbell M Blair P Bowden, Chair M Mellor (resigned 19 May 2022) J Spencer His Honour J Teare His Honour R Chapple C Hastie E Somerville (formerly Knight) N Williams E Chapman M Mathews H Emmett (appointed 16 September 2022) K J McNamara (appointed 16 September 2022)
<b>Company registered number</b>	2866265
<b>Charity registered number</b>	1030554
<b>Registered office</b>	Shire Hall High Pavement Nottingham NG1 1HN
<b>Chief executive officer</b>	V Reeves
<b>Independent auditors</b>	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
<b>Bankers</b>	National Westminster Bank plc 16 South Parade Nottingham NG1 2JX
<b>Solicitors</b>	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

**NATIONAL JUSTICE MUSEUM**  
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**Trustees' report**  
**for the year ended 31 March 2022**

The Trustees present their annual report together with the audited financial statements of the Company and Group for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Company qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

##### **Our purpose**

'We tell the story of justice through time. We work inclusively and collaboratively with communities, supporting the creation of a fairer and equitable society.'

We empathetically enable people of all ages to extend their understanding of the law and justice system, so they are inspired by their rights and responsibilities to play an active role in society.'

We are a multi-award winning Museum and we are growing in national stature, winning the 'Museums Change Lives' award in 2021 for our innovative workshops in an envelope project. We are a leader in public legal learning and education and in developing diverse collaborations and partnerships for our work. Our learning programmes are delivered in centres across England, in our historic courtrooms in Nottingham, the Royal Courts of Justice and the Rolls Building in London, and in active courts in the North West. Our ambition is to widen our learning offer to more UK locations.

Our museum is based in Nottingham's former Shire Hall and County Gaol, a Grade II\* listed building featuring a Victorian criminal and civil courtroom, an Edwardian police station and exhibitions exploring the fascinating history of justice, we house historically significant collections of over 40,000 objects that cover the history of the British Criminal Justice System. The City of Caves forms a key part of our offer and here we explore stories of social justice within Nottingham's largest historic sandstone caves and the country's only underground medieval tannery. We engage and entertain the public by including them in our unique, interactive performances.

In 2018 we became an Arts Council National Portfolio Organisation (NPO), with a specific remit to diversify our workforce and programmes. We have established a reputation nationally and regionally for our person centred creative approach and have a growing, credible reputation as an arms open organisation, connecting communities through creative activity and providing services for diverse and not yet engaged groups. We take our museum out to people, engaging with new community partners to co-produce exhibitions and become more accessible to a wider range of people.

##### **Our Vision is:**

'For everyone - equity and justice through engagement, inspiration, learning, and unforgettable experiences.'

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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Objectives and activities (continued)**

**Our values**

We work creatively and equitably with people and communities; our values are to be:

- Inclusive and equitable – we aspire to build a more diverse and representative organisation;
- Open and collaborative – we celebrate diversity, creative collaboration and partnership working, we listen to and respect people and we stimulate conversations with our communities, around the role of law, justice and society;
- Ambitious and dynamic – we embrace diverse people and thinking. We challenge ourselves so we develop and deliver excellence;
- Authentic – people learn and access our stories and history through experiencing our unique historic buildings and our museum collections;
- Be here for the future – we take a whole organisation approach to sustainability, ensuring we support people, partnerships and our environmental and economic future.

**Our aims are to:**

We aim to:

- Excel as the national leader of public legal education
- Maintain the financial resilience and sustainability of the organisation
- Champion a green agenda and our commitment to environmental sustainability
- Ensure the well-being of our workforce of staff and volunteers
- Use our museum and collections creatively to support our work
- Expand our audience reach and ensure positive and inclusive engagement and representation for all those that engage with us
- Ensure integration, application and engagement with digital technology throughout the organisation

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance**

**a. Review of activities**

During 2021/2 our activity was governed by the ongoing recovery from the pandemic and the start of the cost-of-living crisis. During this period we have continued to receive funding as an Arts Council National Portfolio organisation, albeit their expectations around delivery and output were reduced as the industry recovered from wide scale closures. The detail of our activities is later in this report. We were also in receipt of emergency funding both from the Arts Council under the Cultural Recovery Fund and local restriction grants, as well as the job retention scheme.

The National Justice Museum and City of Caves were able to reopen after the covid pandemic lockdowns in May 21. Visitor income during the period to 31 March 2022 equated to approximately 60% of that earned pre-pandemic.

We altered our operating model in terms of opening and when we first opened after the final lockdown opened 4 days per week, with access on the other 3 days for school groups in relation to the museum. Our recovery in relation to learning is detailed later in the report. We have concerted our marketing efforts around returning visitor footfall, corporate income and learning.

Corporate, whilst slower to recover did start to pick up during this year with room bookings growing as companies looked for larger spaces for meetings. We have found that bookings have been relatively last minute which has made it harder to forecast activity.

The caves reopened 7 days per week and we have proactively worked with the city council to ensure continued access through the temporary entrance throughout ongoing building works adjacent to them. We have worked with local stakeholders with regard to profile building for the museum and caves. We have been actively involved in conversations about the future of the Broadmarsh site, contributing to the levelling up bid that Nottingham City Council made which was ultimately unsuccessful but which laid the ground work for a planned subsequent bid.

**National Justice Museum Learning**

We inspire children and young people to explore their rights and responsibilities through heritage sites across England. From our base in Nottingham, National Justice Museum Education delivers innovative, inspiring public legal education at law courts and heritage sites in the Midlands, London, and the North West. Young people across England and Wales can learn from our programmes about the Justice system through on site visits, our collections and virtual resources.

**Nottingham**

There was a strong interest from schools in Nottingham during 2021/2, with sessions fully booked for the summer term but, as end of that term approached, we were hit with cancellations as schools were either dealing with pupils and staff isolating or trying to avoid any situations that might trigger COVID cases in school before the end of term.

Capacity was nearly at 100% for the first half of the autumn term (still 3 days per week, with exceptions made for large groups booking on Monday and Friday). Bookings for September were positive, exceeding targets, but visit numbers dropped in October. However, bookings were strong for the end of the month and November, and we reviewed and opened the school offer across all 5 weekdays after October half term. The target for November was nearly achieved and exceeded the target that has been set for December. Access was limited to a maximum of 120 students per day or 2 schools – this meant that we could keep the schools separated at all times during their visit if restrictions were reimposed. The Nottingham site is now open to schools every day and able to deliver to pre COVID capacity levels. A late cancellation for 700 students in February took this month below target, but generally the trend has been upwards.

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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance (continued)**

Choices and Consequences has also increased its numbers with schools and colleges being able to take advantage of the free visits through the Home Office grant we received before the pandemic. The Youth Violence teams have been accessing Choices and Consequences with young people and, sadly, the increase in the number of schools attending has been the result of young people being found carrying knives on school and college premises.

The Nottingham team has developed on-site and on-line activity with the Literacy Trust, exploring the museum and then working with Panya Banjoko to create a piece of poetry; the legacy of this work will be a set of downloadable resources that can either be used by teachers in the classroom or facilitator led at the museum.

**London**

In London, bookings were slow in the summer term 2021. It was noticeably the independent and private schools that were visiting the Royal Courts of Justice as Transport for London had temporarily stopped the free transport for schools across the city and this impacted on the bookings, along with greater caution to travel across the City. Once free transport was in place bookings have increased but access to court space has been more limited as the court backlog has also had an impact in London. We maintain an excellent working relationship with the Royal Courts of Justice who are committed to supporting us in more access being available when it can be.

We continue to work with the Rolls Educational Trust delivering sessions at the Rolls building.

**North West**

In the North West we had challenges with access to working courtroom space due to the constraints imposed by the back log in court cases post pandemic.

Delivery was agreed on Mondays from October 2021 at the Greater Manchester Police Museum, following delays in the emergency repairs to their courtroom ceiling. Discussions with Manchester Metropolitan University for access to their new moot court were progressed however we were mindful that access to a moot court presents a different experience to a working court of the Greater Manchester Aim Higher programme.

By the first quarter of 2022 we were able to:

- Deliver courtroom sessions in Manchester Metropolitan University's (MMU) moot courtroom two days per week for Key Stages 2,3 and 4.
- Deliver courtroom sessions at Greater Manchester Police Museum one day per week for Key Stages 1 and 2.
- Deliver outreach one day per week.
- Deliver the Greater Manchester Aim Higher tender, delivering full day courtroom/access to university sessions.

**Help a Child**

It has been agreed that moving into 2022/23 this fund be used to offer a discount to schools that will struggle to raise the funds to visit. This fits the ACE Investment Principle 'Inclusivity and relevance', which specifically mentions socio-economic background.

We will offer a 25% discount (1 in 4 go free) to schools fitting any of the following criteria:

- Schools with a high percentage of free school meals (19% and above);
- Schools with Grade 4 (Inadequate) OFSTED ratings;
- Schools identified as being in the 10% highest areas of deprivation according to the government indices of deprivation.

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**for the year ended 31 March 2022**

**Achievements and performance (continued)**

Other requests for discount, if sitting outside any of the criteria above, are dealt with on a case-by-case basis. As Help a Child was originally set up as Help a Nottinghamshire Child, all monies raised before the change to include all areas must be allocated to Nottinghamshire schools.

Funding available is therefore: Nottinghamshire: £40,200. London and North West: £8,193.

**Arts Council England NPO: summary of NPO funded work April 2021- March 2022**

During an unpredictable year, we focused on strengthening our open, human centred, experimental approach to designing and delivering activity that includes and represents people from all backgrounds, to improve access, representation, and inclusion. Our mantra has been that 'people outside the museum shape what happens inside the museum' and we have pledged to work closely and kindly beside people who can't, won't and don't visit the museum as well as those who do.

We continued to evolve and iterate a dynamic creative programme that is relevant to people's lives and involves them throughout. Our aim is to generously share our collection locally and nationally, whilst building some key international partners, to become known for coproducing excellent, progressive content with social impact, related to our enduring themes of Crime, Law and Justice. Our Workshops in an Envelope programme won the National Museums Change Lives 2021 Best Project Award

The 'Young People and Protest' exhibition opened to great impact, the museum bicycle programme carried creativity and conversation across the city, the Ingenuity project gained traction to see us working with prison partners nationally and we launched our museum wellbeing roof garden. We made our exhibitions work harder to elongate their lifespan outside of the physical space, pinpointing opportunities to extend our network, encouraging participation and agency, developing meaningful, active relationships, securing residencies and strategic partnerships that will feed the future programme in 2022/23 to ensure profile, footfall/ engagement, relevance and representation.

The last four exhibitions are now available as VR tours on our website with extra content added as annotations and we recruited a full time team member to replace the part time coproduction curator role to support us in delivering this ambitious programme in the NPO extension year.

**1. Exhibitions**

Strategic planning process for exhibitions includes the wider team and partners in creative ideation sessions, strategic programme planning meetings. The underpinning framework, values and design thinking methodology are embedded in our work to produce high quality, coproduced exhibitions with communities of people.

**a. Power: Freedom to Create'**

Featured 25 art works made by people in prison loaned from Koestler Arts, objects from NJM collection and 6 supported artist commissions developed in response to the themes of creativity and power: two performance artist/film makers, a poet, a writer, a photographer, an artist. The work is curated equitably, the room is designed to elicit empathetic connections with the art AND artists, inspire active making and encourage a deeper understanding of the power of creativity for wellbeing within criminal justice settings. Interpretation was crowd sourced from streets of Nottingham and across UK through social media.

VR Link: <https://v21artspace.com/power-freedom-to-create>

- 20 inhouse 'Make it Yours' workshops were delivered to engage people directly with the content and themes displayed
- Evaluation of visitor response wall: 469 people learnt something new, 404 people discovered new perspectives, 235 people felt a connection to the artist, 472 people felt inspired to make art and 972 people enjoyed spending time in the room

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**Achievements and performance (continued)**

**b. Young People and Protest**

Co-produced openly and experimentally with 1000's of people. This excellent quality exhibition delivered through inclusive participation was received with love. Interactivity was designed into the project with a vibrant DIY aesthetic. A completely relevant theme has enabled us to talk directly to changes in the governments protest policies during a year of social unrest. This exhibition moved across the city on the museum bicycle and the sentiments, discussions and art works produced were presented in the exhibition.

VR link: <https://virtualexhibition.v21artspace.com/young-people-and-protest-njm>

- We offered the gallery as take over space, inviting response to ongoing provocations around young people and protest as the final design emerged openly.
- 3,800 responses received from key provocations 'what would you protest for?' 'Who has the privilege to protest?' 'What does protest mean to you?'
- Five paid artist commissions delivered, working beside us and with young people: Small Kid graffiti artist hand stenciled intro wall, Tim Onga Bonga and 3 young people from Baby People Hip Hop school graffiti wall, Saria Digregorio coproduced placard wall informed by visitors symbols of protest from protest lab, Bernie Rutter wall of giant laser cut and embossed badges coproduced with young people and Hannah Parikh film made with young people in New Zealand
- 1773 people joined us in the museum courtyard with SHED to stage mini protests, make seed bombs and take part in panel talks

**c. Ingenuity**

An exploration of ingenious. creativity, co-produced with people living in prison A challenging year to be working with prisons, however the project progressed and is ready for installation plans to be launched. We networked digitally and devised 'in cell' distraction packs and one to one visits to build relationships and content until we were able to enter the prisons regularly. See board reports for updates and images.

**d. Freedom**

Our inaugural open call, a Black and White photography exhibition was developed during this period.

**e. Juvenile In Justice**

Working with Californian photographer and activist Richard Ross on this exhibition, is at the draft planning stage.

**2. Pause and reflect spaces**

These vital spaces are for people to share an opinion and discover new perspectives, they're actively used by visitors and are engendering agency and involvement in the museum. The elegant, contemporary aesthetic creates the right conditions for interesting encounters, accessible places to sit for a mindful pause, a stimulus for creativity, a place for dialogue and response.

- A third pause and reflect space launched in the heart of the historic capital punishment display. Build on a foundation of 250 insightful comments from an ideation session, and the results of a flow and behavior map that evidenced 93% people were moving through the room without pause. The space now offers a more nuanced understanding of 'capital punishment' through art, books and dialogue. There are some final details to be add before measuring impact. We pledged to 'explore, not ignore' this uncomfortable part of our collection and work in partnership with Victim Care and two commissioned creative practitioners to document a fuller story of the issues. We have simplified the room and removed superfluous unwieldy fixtures. An impactful sequence of hand painted portraits have been placed on the wall, depicting people who have been executed by the state across decades and continents, humanizing the issue.

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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance (continued)**

- The main project lab programme was rescheduled around closure, where we reflected on and redefined plans. The lab editions will now be in place for four months each to counterbalance lower footfall and maximise opportunities for people to participate. Written in Brick elicited 400 responses and local press and TV interest. Broxtowe Women's project offered agency to the White Ribbon campaign and Safer Museums network. The current Standing in This Place partnership is a regional project drawing links between enslaved women picking cotton and women working in the cotton mills, towards a public sculpture by artist Rachel Carter. The lab has developed across the city with clog dancing, a vigil in the Market Square and various selling events.

**3. Object Walks / Museum on the road**

Programme of activity to generously share objects from store, travelling out from the museum into the city to connect with a diverse range of individuals and community groups. The interactions challenge our assumptions, enabled us to gather a diverse range of opinion and lived experience stories for future exhibitions, research, workshops and display.

- Museum Bicycle: We asked "How might we create opportunities for people, in the places that they are, to explore the museum collection and participate in creative activity in an un-prescriptive, unexpected, and exploratory way, to find inspiration, relevance and enjoyment in our collection and related themes?" Our museum bicycle and ingenious carrying kit has attended 8 events across city, carrying conversation and creativity between communities and the museum. Building on the success of object walks, this has gained national attention, will support our environmental action and our aim to work inclusively with a representative range of people. We carried out activity reaching 1,000's of people including Refugee week, Reclaim the Night, Pride and the Green City Pop Up
- Collection objects 'performed' around the museum paused for Covid restrictions and now reinstated. Our objective is to gather perspective and opinion to add to collection records to enable more representative and dynamic interpretation
- Monthly object Walk with Left Lion Magazine, a regular back page slot featuring objects from our store stimulating dialogue in the city. The magazine has an estimated readership of 50,000.
- Object walks into the city continue in conjunction with themed exhibitions enabling us to nurture relationships with people in the wider city. Attendance at citywide festivals and events, taking an object and an activity, being visible, demonstrating we are an ally, promoting our venue and gathering feedback

**4. Make it Yours artist led workshops**

- Free weekly, artist led 'Make it Yours' creative workshops provided opportunities for a diverse range of creative practitioners and visitors to create something together in response to the museum. Feedback from participants is excellent and enables people to make the museum theirs, whilst learning new skills, sharing and discovering new perspective and shaping the ongoing creative programme with us. A way to alleviate loneliness and isolation, share the wellbeing benefits of creative activity, bring people of all ages and backgrounds together in times of societal divisiveness. Although we continue to limit places post Covid we have increased engagement numbers in total with blended digital sessions on the afternoon of last Friday of the month and the workshops in an envelope. We continue to see a diverse range of people attending the creative workshops on site and offering comment in our temporary exhibitions and project lab, observing that people are coming back into the museum to explore further. A less prescriptive, more inclusive approach to programme planning is enabled more people to input in plans at an earlier stage, demonstrating we are serious in our aim to better hear, include and represent people from all backgrounds in our programme of activity.

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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance (continued)**

- Workshops in an Envelope - When physical Make it Yours workshops were paused due to Covid safety rules, we developed 'Workshop in an Envelope' to continue to connect with people and provide meaningful activity across the city and into prisons. This was designed as a generous and decisive act to give during times of hardship, to be relevant to our communities and respond to their needs. The underpinning values and approach were the same in terms of creativity, community, wellbeing. In addition each activity was designed for people outside the museum to shape and inform what happens inside the museum, raising the profile of the program and hopefully leading to further engagement with us post Covid. To date we have produced and delivered over 4,000 workshops in an envelope.

**5. Creative Commissions and residencies**

We have delivered of a range of excellent quality creative commissions and residencies with an amazing group of creative practitioners. We work closely and kindly with practitioners developing something extraordinary together for our visitors to gain fresh insights into the building and collection

- Performance residency: emerging residency work with musicians and performers Trekkah, Jaya Had a Dream, Omari and Jay Sandhu to be delivered in Feb 2023
- Zine: 1,000 'Power' zines designed and delivered with Boseda Olawoye and two women's groups
- Podcast: Final episode added to 'Dear Corona Virus' monologues with Dr Martin Glynn
- Artwork: Robert Priseman: 24 oil painted portraits delivered for Capital Punishment project
- Site specific installation: Susie MacMurray 'witness' in prison exercise yard and companion booklet continued, with a film sharing the making of the installation
- Creative commission: with David Stickman Higgins we coproduced 'Written in Brick' a project lab and bespoke soundscape with six musicians and Juga-Naut
- Madge Spencer: a special commission to craft four bowls responding to voices at HMP Leicester and a prison bowl in the NJM collection. The extraordinary outcome will sit in the Ingenuity exhibition. Spencer, a Black potter in her eighties, has added a new strand to her practice as a result of this project.
- By Our Hands We Make: commission to hand craft an artefact from wood for Ingenuity project
- Ride Out Theatre: a catalogue of imagined provenances developed through two weeks of storytelling relating to twelve collection objects coproduced with women and men imprisoned.
- Sculpture: made with Saul Hewish and men at HMP Stafford from 64 loaves of bread!
- Placement with Arts and Homelessness International: Amanda Sinclair was successful applicant and spent 6 months with the artistic programme team, 6 months as associate artist with AHI. We continue to mentor her and are looking to how we develop this relationship onwards
- Song: Matt Hill song writing and production commission with young men imprisoned. In progress.
- Building In Justice Commission: Panya Banjoko researcher in residence exploring Black presence in the building and architecture of NJM, enabling us to better understand our assets better and tell less heard often ignored histories
- LGTBQ+ research commission – Global Wordsmiths delivering research looking at NJM and its collections from an LGTBQ lens with participants from LGBTQ community, to shape how we interpret LGBTQ history within the context of our site.

**6. Selection of Partnerships**

We work with multiple partners, simultaneously across projects, as coproducers, enablers, critical friends and community partners. We work with care and respect in crediting and communicating consistently through our unique and individual projects, and those that move iteratively and mutually beneficially into a longer term relationship with the museum. These include:

- S.H.E.D (Social Higher Education Depot) a continuing partnership with University of Nottingham and University of Derby to create an annual 'pop up NJM'. This year, our third, we planned to move from the courtyard into the community with the Renewal Trust, three artist partners and three pop up pods connected to the Young People and Protest exhibition.

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**Trustees' report (continued)**  
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**Achievements and performance (continued)**

- Heya Arab Women's Muslim network, an enduring learning and sharing partnership. We marched together at Reclaim the Night, have produced a zine together and multiple workshops. We are currently planning a 'take over' day at the museum, sharing power for lasting change. We represented NJM as Heyas guest at a Bi Conversation event at the start of the year.
- Victim Care: Restorative Justice partnership in developing the Capital Punishment pause and reflect space
- Renewal Trust: workshops in an envelope partner and activities out in the city with renewal Trust
- New York Fashion Institute of Technology: third partnership year to deliver exhibition design presentation and lead on spring semester project with students
- Accumulate London: Ingenuity workshops across hostels supporting people who are homeless, this year we partnered on our 'radical community quilt'
- Communities Inc and New Art Exchange: Walk the Talk paused due to upheaval in our partner organization and contacts leaving. Communities Inc continue to support us in delivering Hate Crime training, and we are their guests in an ongoing city conversation about community cohesion
- Nottingham City College Fine Art students work in response to Power exhibition, a courtyard exhibition. Now an annual creative partnership.
- Nottingham University Sustainability project: partners in emerging wellbeing roof space and community courtyard
- East Midlands Writing Group now have a permanent residency with us, three groups once a month writing in response to our exhibition programme.
- Broxtowe Women's project: multiple projects have gradually enabled the women, from refusing to enter the building, to make the museum theirs
- Space Inclusive: enabling young people with complex care needs to join the creative workshops to make the museum theirs
- Nottingham City Homes and Evolve CIC: workshops in an envelope, coproducers and distributors
- HMPPs and Novus education: we are working beside 41 prisons for the 'Ingenuity' project

**7. Highlighted additional activity**

- Nottingham College BA fine art course: weekend display of work created in response to Power: Freedom to Create in NJM courtyard: 240 visitors
- Partnership with Nottingham Uni and PHD Games Design researcher. We're supporting research around 'gaming in museums' and a prototype game linked to Ingenuity project
- Building on creative talks delivered in 2020, NJM is one of seven international cultural venues to work beside Post Grad exhibition design course at FIT University in New York
- Conference papers and talks delivered by team this period feature an Interview for Flourishing Museums book with Professor Cowan in NYC and Novus enriched education in prisons
- New partnership with Nottingham Uni to coproduce a green roof space and courtyard
- 'Witness' major site specific installation completed: <https://www.nationaljusticemuseum.org.uk/museum/the-making-of-witness>
- Life sized original Body Maps displayed in our double cell, in partnership with researchers at Cambridge University, crafted by two young men sentenced to life imprisonment under joint enterprise laws. This cements an academic partnership for Juvenile In-Justice in 2022/23
- SHED 'protest partnership' travelled to COP26 with support from Design Council, taking our emerging 'Young People and Protest' exhibition to the V&A Dundee with an international profile
- Premiere of 'Silence Is Not An Option', a community led anti racism film, in Civil Courtroom. 5 live performances alongside emotive placard display from last summer's Black Lives Matter protests. Fully booked by 45 alongside 20 extra people walking the live performance route with us across Nottingham

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**Trustees' report (continued)**  
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**Achievements and performance (continued)**

**Acquisitions**

- Print 'No sexists, no racists, no fascists' by Rachele Dunn: purchase
- Prison cell pencil rubbing by Elliot Murawski: donation from 'Constraint Restraint' exhibition and in partnership with Blue Bag Life
- Police badge collection: donation left in will
- Sally Sheinman prints x 2 delivered: purchased after What Makes You You? Partnership with HMP Nottingham. One print will be on long term loan to the prison.
- 24 protest badges purchased for the Young People and Protest exhibition – used to inspire the protest badge commission for artist Bernie Rutter
- 1 painting from Power: Freedom to Create exhibition
- 6 commissioned drawings secured for collection of 'methods of execution'

**Rental Income**

Available space within the museum was let on a commercial basis for most of the year. One of the spaces that was unoccupied from the beginning of the year was re-let in September 2021, however this tenancy came to an end in March 2022.

In consideration of the above, in 2021/22 the rental income increased from 2020/21 by 33% to £105,387.

**National Justice Museum Trading Limited**

The trading subsidiary of National Justice Museum had a profitable year. The taxable profit for the year of £23,631 has been donated to the parent company under a deed of covenant. Further information is given in note 3 of the financial statements.

**Heritage Assets Valuation**

Heritage assets were revalued in 2019/20. The valuation was performed by Mellors & Kirk in two separate site visits. The key items within the collection were reviewed and increased value by £70.5k. Heritage Assets now hold a carrying value of £289k on the balance sheet.

**Depreciation**

Depreciation of exhibitions capital, as outlined in net incoming/outgoing resources, whilst being recorded in the accounts, has no cash effect and is added back to illustrate the real net income.

**Conclusion**

The deficit for the year ended 31 March 2022 is £25,934. Adding back non-cash amounts (depreciation) of £135,672, the charity achieved a surplus of £109,738.

At 31 March 2022, the restricted reserves are £903,501 and unrestricted reserves are £478,927.

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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation given past performance and reserves levels that the Charity has adequate resources to continue in operational existence for the foreseeable future as the organisation recovers from the financial impact of Covid and the cost of living crisis. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**b. Principal risks and uncertainties**

The Trust operates a Finance and Audit Committee as a sub-committee of the board of Trustees.

Meetings are held quarterly and as part of the tabled agenda a Risks Register for the museum is discussed alongside mitigation strategies.

Risk is measured from 1-5 by likelihood of occurring and impact if it does occur. Red 5 risks are brought to the Board with monitoring reports and discussed by the Trustees.

Principal risks for the Trust during 2021/2 were:

- Reduction in earned income
- Visitor number reduction
- Resurgence of winter covid strain
- Not being successful in an application to the extension year of Arts Council funding
- Access to active courts due to courts backlog post pandemic
- Situation around the re-development of Broadmarsh where the City of Caves is situated

**c. Reserves policy**

The National Justice Museum requires an appropriate level of reserves in order to operate effectively. The level should have regard to our aims, needs and objectives and the risks we face. It is the intention of the museum to follow the guidance of the Charity Commission to Trustees and the appropriate legislation.

The unrestricted general reserve at 31 March 2022 was £478,927 (2021: £505,234). It is the Trustees' long term objective to build up sufficient reserves to cover 3-6 months of expenditure within five years.

The level of reserves and the reserves policy is the responsibility of the Finance and Audit Committee.

**d. Principal funding**

The Trustees are satisfied that the charitable company's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds. All funding sourced is held in restricted accounts and managed according to the requirements of the grant application and regulations by the funding body.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Structure, governance and management**

**a. Constitution**

The charity is registered as a company limited by guarantee.

The principal object of the company and the group is the running of a museum of Crime and Punishment known as the "Galleries of Justice Museum" and the provision of a high profile, pro active Public Legal Education programme". Both operate from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the Trust has delivered public legal education activities in London at the Royal Courts of Justice where they have an office and dedicated staff and at the UK Supreme Court and more recently activity has expanded to the North West, where we are principally based in Manchester.

We have a trading company which is a wholly owned subsidiary of National Justice Museum. Further information is given in note 3 of the financial statements.

**b. Methods of appointment or election of Trustees**

The management of the company and the group is the responsibility of the Trustees who are members and directors of the charity and are appointed under the terms of the Articles of Association.

**c. Policies adopted for the induction and training of Trustees**

On joining the Board, Trustees take part in an induction programme facilitated by the Chief Executive where they gain an understanding of the operation and the business plan of the charity. As part of their role, Trustees are invited to staff training days as well as charity and museum governance and skills training.

**d. Pay policy for senior staff**

A staff salary review takes place annually with the Chief Executive assessing the senior management team within their scales through a series of factors including: interest rates, performance, business growth, social outcomes and comparable sector salaries.

Changes to senior staff pay could not be made until October 2021 under the conditions of the Cultural Recovery Funding however financial uncertainty around the recovery from the pandemic and the cost of living crisis beginning meant there was a pay review across the board as part of a wider benchmarking exercise but senior staff were not specifically addressed.

**e. Organisational structure and decision making**

The Board of Trustees administers the charity. The Board meets quarterly, and holds a quarterly general purposes call between board meetings. There are sub group meetings including that of finance and audit that meets on a quarterly basis. A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day to day operations of the charity. The CEO is supported by a senior management team consisting of a Director of Learning, Director of Marketing and Communications, Financial Controller and Artistic Programme Manager.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Plans for future periods**

We applied for the extension year for the NPO project and are looking ahead to the next round of NPO funding which could be applied for from February 2022. We worked on a new vision and set of aims for the organisation which more closely reflect the work that we deliver after being a NPO organisation for 3 years, these are what has been included within this document. We will continue looking to key relationships with funders and are actively discussing our position with National Lottery Heritage Fund around both the museum's resilience and the future of the City of Caves which we know will need external, extensive funding. We also recognise that to increase our own resilience we need to review our operating model and priorities to ensure that we can fund these and remain sustainable.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group will continue in business.


The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
.....  
**P Bowden**  
Chair of Trustees  
Date:  
16/12/22

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of National Justice Museum**

**Opinion**

We have audited the financial statements of National Justice Museum (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the Company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of National Justice Museum (continued)**

**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of National Justice Museum (continued)**

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. Based on our understanding of the Group and industry, we identify the key laws and regulations affecting the Group. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We have identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions;
- Compliance with bank/debt covenants.

We focussed on those areas that could give rise to a material misstatement in the Group's financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Independent auditors' report to the Members of National Justice Museum (continued)**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*PKF Smith Cooper Audit Limited*

**PKF Smith Cooper Audit Limited**

Statutory Auditors  
2 Lace Market Square  
Nottingham  
NG1 1PB

Date: *16/12/22*

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**NATIONAL JUSTICE MUSEUM**  
(A company limited by guarantee)

**Consolidated Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	205,481	-	205,481	502,470
Charitable activities	5	1,049,798	139,564	1,189,362	884,345
Other trading activities	3	117,264	-	117,264	9,555
Investments	4	512	-	512	399
Other income	6	745	-	745	240
<b>Total income</b>		<b>1,373,800</b>	<b>139,564</b>	<b>1,513,364</b>	<b>1,397,009</b>
<b>Expenditure on:</b>					
Raising funds - other trading activities	3	86,923	-	86,923	15,585
Charitable activities	7	1,299,029	153,346	1,452,375	1,348,678
<b>Total expenditure</b>		<b>1,385,952</b>	<b>153,346</b>	<b>1,539,298</b>	<b>1,364,263</b>
<b>Net (expenditure)/income</b>		<b>(12,152)</b>	<b>(13,782)</b>	<b>(25,934)</b>	<b>32,746</b>
Transfers between funds	20	(14,155)	14,155	-	-
<b>Net movement in funds</b>		<b>(26,307)</b>	<b>373</b>	<b>(25,934)</b>	<b>32,746</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		505,234	903,128	1,408,362	1,375,616
Net movement in funds		(26,307)	373	(25,934)	32,746
<b>Total funds carried forward</b>		<b>478,927</b>	<b>903,501</b>	<b>1,382,428</b>	<b>1,408,362</b>

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

The notes on pages 23 to 45 form part of these financial statements.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**  
**Registered number: 2866265**

**consolidated balance sheet**  
**As at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	13	55,856	30,960
Tangible assets	14	794,115	837,545
		<b>849,971</b>	<b>868,505</b>
<b>Current assets</b>			
Stocks	17	11,434	16,740
Debtors	18	73,293	77,726
Cash at bank and in hand		811,264	837,648
		<b>895,991</b>	<b>932,114</b>
Creditors: amounts falling due within one year	19	(363,534)	(392,257)
		<b>532,457</b>	<b>539,857</b>
<b>Net current assets</b>		<b>532,457</b>	<b>539,857</b>
<b>Total net assets</b>		<b>1,382,428</b>	<b>1,408,362</b>
<b>Charity funds</b>			
Restricted funds	20	903,501	903,128
Unrestricted funds	20	478,927	505,234
<b>Total funds</b>		<b>1,382,428</b>	<b>1,408,362</b>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.


The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
 .....  
**P Bowden**  
 Chair of Trustees  
 Date: 16/12/22

The notes on pages 23 to 45 form part of these financial statements.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**  
**Registered number: 2866265**

**Company balance sheet**  
**As at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	13	55,856	30,960
Tangible assets	14	794,115	837,545
Investments	15	1	1
		849,972	868,506
<b>Current assets</b>			
Debtors	18	67,667	76,997
Cash at bank and in hand		790,440	831,045
		858,107	908,042
Creditors: amounts falling due within one year	19	(339,939)	(375,764)
<b>Net current assets</b>		518,168	532,278
<b>Total net assets</b>		1,368,140	1,400,784
<b>Charity funds</b>			
Restricted funds	20	903,501	903,128
Unrestricted funds	20	464,639	497,656
<b>Total funds</b>		1,368,140	1,400,784

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.


The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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 .....  
**P Bowden**  
 Chair of Trustees  
 Date: 16/11/22

The notes on pages 23 to 45 form part of these financial statements.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Consolidated statement of cash flows**  
**for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>96,967</b>	<b>195,680</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible and intangible fixed assets	<b>(123,363)</b>	<b>(75,561)</b>
Interest received	<b>12</b>	<b>399</b>
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(123,351)</b>	<b>(75,162)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>(26,384)</b>	<b>120,518</b>
Cash and cash equivalents at the beginning of the year	<b>837,648</b>	<b>717,130</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>811,264</b>	<b>837,648</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 23 to 45 form part of these financial statements

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Justice Museum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The financial statements are presented in Sterling which is the functional currency of the company and are rounded to the nearest £1.

**1.2 Basis of consolidation**

The financial statements consolidate the accounts of National Justice Museum and its subsidiary undertaking ('subsidiary').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

For the year ended 31 March 2022 the company generated a deficit of £32,644 (2021: Surplus of £38,777).

**Going concern**

The Covid-19 pandemic has had a significant effect on the operations of the Group, most notably the closure of the museum and caves visitor attractions at times, and the curtailment of events and activities in general. This has resulted in a significant reduction in the usual levels of income earned by the Trust during the year and uncertainties over the ongoing impact of the pandemic continue. The Group has been fortunate to access government support through the CJRS and funding from the National Lottery Heritage Fund and Arts Council England amongst other sources of relief.

The Trustees have reviewed latest management information, budgets and forecast cashflows to 31 March 2024. Notwithstanding the continued prevailing uncertainties associated with the pandemic, due to the additional funds received and the strong level of cash reserves, the Trustees are confident that the company and Group will have adequate resources to continue in operational existence for the foreseeable future and for a least one year from the date of approval of the financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**1.3 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. Accounting policies (continued)**

**1.4 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.5 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Admission fees and school and education income are recognised when payment has been made. Where payment is made in advance, e.g. in respect of school trips, income recognition is deferred until the visit has been completed.

Rental income is recognised in line with the period of rental provided. Any payments in advance are deferred in the balance sheet.

The company is awarded grants, for which we are not entitled to recognise the income until costs have been defrayed for the purpose the grant was intended. Therefore the recognition of any grants received in advance is usually deferred in the balance sheet.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report and note 12 for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. Accounting policies (continued)**

**1.7 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised 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 categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management costs. 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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are costs incurred by the company in the delivery of its activities undertaken to further the purposes of the company, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**1.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Exhibition assets	- 10% - 20% straight line basis
Leasehold improvements	- 10% straight line basis
Office equipment	- 20% - 33% straight line basis
Fixtures, fittings and resources	- 10% - 50% straight line basis

**1.9 Intangible assets and amortisation**

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**NATIONAL JUSTICE MUSEUM**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. Accounting policies (continued)**

**1.9 Intangible assets and amortisation (continued)**

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows

Amortisation is provided on the following basis:

Website / Software Development - 5 years

**1.10 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**1.11 Operating leases**

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight-line basis over the lease term.

Rental income under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

**1.12 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**1.13 Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

**1.14 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. Accounting policies (continued)**

**1.15 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.16 Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.17 Financial instruments**

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.18 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**1.19 Heritage assets**

The company holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the company.

Newly purchased heritage assets will be capitalised at cost, including any incidental expenses of acquisition.

On the inception of FRS 102, those assets acquired in past accounting periods are included in the financial statements, where practicable, at open market value. This currently represents all the heritage reported in the financial statements. The majority of assets were donated to the company.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the Trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is therefore not provided.

**1.20 Irrecoverable VAT**

The company is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. Accounting policies (continued)**

**1.21 Judgments in applying accounting policies and key sources of estimation uncertainty**

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. The Trustees are of the opinion that there are no key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, except for the valuation of heritage assets.

**Heritage assets** - fair values have been estimated by the Trustees, with reference to previous external independent valuations, on an open market basis.

**2. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Donations	20,297	<b>20,297</b>	1,046
JRS Income	99,364	<b>99,364</b>	414,357
Other government grants	50,000	<b>50,000</b>	79,321
Similar incoming resources	35,820	<b>35,820</b>	7,746
	<u>205,481</u>	<u><b>205,481</b></u>	<u>502,470</u>
<i>Total 2021</i>	<u>502,470</u>	<u>502,470</u>	

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**3. Income from trading activities**

The wholly owned subsidiary, National Justice Museum Trading Limited (company number 03476430), is incorporated in the UK and distributes all of its taxable profits to the charity under the gift aid scheme. The company operates the shop and corporate events at the National Justice Museum. The charity owns 100% of the ordinary share capital of the company. A summary of trading results pre distribution to the charity is shown below.

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
<b>Trading income</b>			
Sales	117,264	<b>117,264</b>	9,555
	<hr/>	<hr/>	<hr/>
	117,264	<b>117,264</b>	9,555
<b>Trading expenses</b>			
Opening stock	(16,740)	<b>(16,740)</b>	<i>(18,072)</i>
Closing stock	11,434	<b>11,434</b>	<i>16,740</i>
Direct shop and cafe costs	(5,546)	<b>(5,546)</b>	<i>(1,637)</i>
Direct corporate costs	(28,864)	<b>(28,864)</b>	<i>(985)</i>
Deferred tax - origination and reversal of timing differences	(1,690)	<b>(1,690)</b>	<i>1,547</i>
Administrative expenses	(9,319)	<b>(9,319)</b>	<i>(3,355)</i>
Wages and salaries	(33,357)	<b>(33,357)</b>	<i>(8,911)</i>
Employers NI	(2,261)	<b>(2,261)</b>	<i>(587)</i>
Fundraising trading expenses - Pensions	(580)	<b>(580)</b>	<i>(151)</i>
Depreciation	-	-	<i>(174)</i>
	<hr/>	<hr/>	<hr/>
	(86,923)	<b>(86,923)</b>	<i>(15,585)</i>
	<hr/>	<hr/>	<hr/>
<b>Net income from trading activities</b>	<b>30,341</b>	<b>30,341</b>	<i>(6,030)</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**4. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Investment income	512	<b>512</b>	399
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	399	399	
	<hr/> <hr/>	<hr/> <hr/>	

**NATIONAL JUSTICE MUSEUM**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**5. Income from charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Admission fees	411,464	-	411,464	89,236
Rental Income	105,387	-	105,387	79,235
Schools and education income	166,531	300	166,831	9,558
Foyle Foundation income	-	35,000	35,000	-
National Portfolio Organisations income	244,416	-	244,416	244,416
Heritage Lottery Fund income	-	2,000	2,000	228,598
ACE CRF Income	122,000	-	122,000	191,138
Esmee Fairbairn income	-	65,841	65,841	18,928
Local Improvement Scheme income	-	2,167	2,167	-
Choices and Consequences income	-	12,584	12,584	13,408
Art Fund income	-	21,672	21,672	9,828
	<u>1,049,798</u>	<u>139,564</u>	<u>1,189,362</u>	<u>884,345</u>
<i>Total 2021</i>	<u>613,308</u>	<u>271,037</u>	<u>884,345</u>	

**6. Other incoming resources**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Consultancy and other income	745	745	240
	<u>745</u>	<u>745</u>	<u>240</u>
<i>Total 2021</i>	<u>240</u>	<u>240</u>	

**NATIONAL JUSTICE MUSEUM**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Cost of charitable activities	1,299,029	153,346	<b>1,452,375</b>	1,348,678
<i>Total 2021</i>	<u>1,049,528</u>	<u>299,150</u>	<u>1,348,678</u>	

**8. Analysis of expenditure by activities**

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Cost of charitable activities	778,885	673,490	<b>1,452,375</b>	1,348,678
<i>Total 2021</i>	<u>819,402</u>	<u>529,276</u>	<u>1,348,678</u>	

**Analysis of direct costs**

	Cost of charitable activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	558,085	<b>558,085</b>	690,748
Marketing	57,408	<b>57,408</b>	30,785
Exhibition	37,713	<b>37,713</b>	49,166
Community	88,520	<b>88,520</b>	40,591
Education and learning	37,159	<b>37,159</b>	8,112
	<u>778,885</u>	<u>778,885</u>	<u>819,402</u>
<i>Total 2021</i>	<u>819,402</u>	<u>819,402</u>	

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**Notes to the financial statements**  
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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Cost of charitable activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Staff costs	310,592	<b>310,592</b>	247,673
Depreciation and amortisation	141,897	<b>141,897</b>	133,217
Office	126,328	<b>126,328</b>	112,692
Property	94,673	<b>94,673</b>	35,694
	<u>673,490</u>	<u><b>673,490</b></u>	<u>529,276</u>
<i>Total 2021</i>	<u>529,276</u>	<u>529,276</u>	

The total value of legal services donated to the Trust during the year was £105 (2021 - £NIL).

**9. Auditors' remuneration**

The Auditors' remuneration for the group amounts to total audit fees of £13,275 (2021 - £11,065) and fees for non-audit services of £750 (2021 - £715).

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**Notes to the financial statements**  
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**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

Expenses waived by Trustees totalled £Nil (2021 - £Nil) in relation to travel costs incurred but not reimbursed.

**11. Staff costs**

	<b>Group 2022</b>	<i>Group 2021</i>	<b>Company 2022</b>	<i>Company 2021</i>
	£	£	£	£
Wages and salaries	<b>844,895</b>	875,767	<b>811,538</b>	865,678
Social security costs	<b>45,936</b>	56,874	<b>43,675</b>	56,874
Contribution to defined contribution pension schemes	<b>14,044</b>	16,033	<b>13,464</b>	15,869
	<b>904,875</b>	948,674	<b>868,677</b>	938,421

The average number of persons employed during the year was as follows:

	<b>Group 2022</b>	<i>Group 2021</i>	<b>Company 2022</b>	<i>Company 2021</i>
	No.	No.	No.	No.
Employees	<b>66</b>	72	<b>66</b>	72

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>Group 2022</b>	<i>Group 2021</i>
	No.	No.
In the band £60,001 - £70,000	<b>1</b>	1

The total amount of employee benefits received by key management personnel is £206,774 (2021: £198,187).

The number of hours of time donated by general volunteers during the year is approximately 497 hours (2021: 100 hours). This has an approximate value of £4,507 (2021: £936) to the charity.

**12. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**13. Intangible assets**

**Group and Company**

	<b>Website / Software Development £</b>
<b>Cost</b>	
At 1 April 2021	30,960
Additions	31,121
At 31 March 2022	<u>62,081</u>
<b>Amortisation</b>	
Charge for the year	6,225
At 31 March 2022	<u>6,225</u>
<b>Net book value</b>	
At 31 March 2022	<u>55,856</u>
At 31 March 2021	<u>30,960</u>

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**Notes to the financial statements**  
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**14. Tangible fixed assets**

**Group**

	Freehold property £	Long-term leasehold property £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
<b>Cost &amp; valuation</b>						
At 1 April 2021	1,684,671	1,210,892	404,359	76,983	290,882	3,667,787
Additions	6,100	25,494	36,686	9,807	14,155	92,242
At 31 March 2022	<u>1,690,771</u>	<u>1,236,386</u>	<u>441,045</u>	<u>86,790</u>	<u>305,037</u>	<u>3,760,029</u>
<b>Depreciation</b>						
At 1 April 2021	1,488,399	940,829	356,580	44,434	-	2,830,242
Charge for the year	54,898	44,718	26,904	9,152	-	135,672
At 31 March 2022	<u>1,543,297</u>	<u>985,547</u>	<u>383,484</u>	<u>53,586</u>	<u>-</u>	<u>2,965,914</u>
<b>Net book value</b>						
At 31 March 2022	<u>147,474</u>	<u>250,839</u>	<u>57,561</u>	<u>33,204</u>	<u>305,037</u>	<u>794,115</u>
At 31 March 2021	<u>196,272</u>	<u>270,063</u>	<u>47,779</u>	<u>32,549</u>	<u>290,882</u>	<u>837,545</u>

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**Notes to the financial statements**  
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**14. Tangible fixed assets (continued)**

**Company**

	Exhibition assets £	Leasehold improvements £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
<b>Cost &amp; valuation</b>						
At 1 April 2021	1,684,671	1,210,892	372,638	76,983	290,882	3,636,066
Additions	6,100	25,494	36,686	9,807	14,155	92,242
At 31 March 2022	<u>1,690,771</u>	<u>1,236,386</u>	<u>409,324</u>	<u>86,790</u>	<u>305,037</u>	<u>3,728,308</u>
<b>Depreciation</b>						
At 1 April 2021	1,488,399	940,829	324,859	44,434	-	2,798,521
Charge for the year	54,898	44,718	26,904	9,152	-	135,672
At 31 March 2022	<u>1,543,297</u>	<u>985,547</u>	<u>351,763</u>	<u>53,586</u>	<u>-</u>	<u>2,934,193</u>
<b>Net book value</b>						
At 31 March 2022	<u>147,474</u>	<u>250,839</u>	<u>57,561</u>	<u>33,204</u>	<u>305,037</u>	<u>794,115</u>
At 31 March 2021	<u>196,272</u>	<u>270,063</u>	<u>47,779</u>	<u>32,549</u>	<u>290,882</u>	<u>837,545</u>

Heritage assets held are historical, scientific and artistic artefacts. They were subject to an independent, professional valuation in November 2010. Subsequent valuations were undertaken in March and June 2019 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis. The valuations in 2019 resulted in an increase in the carrying value of heritage assets of £73,010. The Trustees believe the carrying value of £305,037 represents the open market value as at 31 March 2022, as no further valuations have taken place during the year. There were no material changes in heritage assets held or their valuation in the preceding 3 years.

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**15. Fixed asset investments**

<b>Company</b>	<b>Investments in subsidiaries £</b>
<b>Cost or valuation</b>	
At 1 April 2021	1
At 31 March 2022	<u>1</u>
<b>Net book value</b>	
At 31 March 2022	<u>1</u>
At 31 March 2021	<u>1</u>

**16. Principal Subsidiaries**

**National Justice Museum Trading Limited**

Subsidiary name:	National Justice Museum Trading Limited
Company registration number:	03476430
Basis of control:	Equity share capital
Equity shareholding %:	100%
Total assets as at 31 March 2022:	£47,252
Total liabilities as at 31 March 2022:	£(32,963)
Total equity as at 31 March 2022:	£14,289
Turnover for the year ended 31 March 2022:	£117,264
Expenditure for the year ended 31 March 2022:	£(83,543)
Profit for the year ended 31 March 2022:	£30,341

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**Notes to the financial statements**  
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**17. Stocks**

	<b>Group</b> <b>2022</b> £	<i>Group</i> <i>2021</i> £
Shop and corporate stock	<b>11,434</b>	16,740

**18. Debtors**

	<b>Group</b> <b>2022</b> £	<i>Group</i> <i>2021</i> £	<b>Company</b> <b>2022</b> £	<i>Company</i> <i>2021</i> £
<b>Due within one year</b>				
Trade debtors	<b>34,471</b>	19,288	<b>29,182</b>	18,166
Amounts owed by group undertakings	-	-	-	2,429
Other debtors	<b>11,868</b>	7,215	<b>11,868</b>	6,869
Prepayments and accrued income	<b>26,954</b>	49,533	<b>26,617</b>	49,533
Deferred taxation	-	1,690	-	-
	<b>73,293</b>	77,726	<b>67,667</b>	76,997

**19. Creditors: Amounts falling due within one year**

	<b>Group</b> <b>2022</b> £	<i>Group</i> <i>2021</i> £	<b>Company</b> <b>2022</b> £	<i>Company</i> <i>2021</i> £
Trade creditors	<b>75,970</b>	91,683	<b>68,398</b>	87,869
Amounts owed to group undertakings	-	-	<b>9,368</b>	-
Other taxation and social security	<b>26,724</b>	12,533	<b>15,962</b>	12,533
Other creditors	<b>8,069</b>	6,041	<b>8,069</b>	6,013
Accruals and deferred income	<b>252,771</b>	282,000	<b>238,142</b>	269,349
	<b>363,534</b>	392,257	<b>339,939</b>	375,764

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**Notes to the financial statements**  
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**20. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General Funds - all funds	336,734	740,756	(848,526)	9,476	238,440
Designated fund - NPO	68,938	244,416	(229,408)	-	83,946
Government grants	79,321	149,364	(99,364)	-	129,321
ACE CRF Grant	12,662	122,000	(121,731)	-	12,931
Reserves - subsidiary	7,579	117,264	(86,923)	(23,631)	14,289
	<u>505,234</u>	<u>1,373,800</u>	<u>(1,385,952)</u>	<u>(14,155)</u>	<u>478,927</u>
<b>Restricted funds</b>					
Heritage Assets	290,882	-	-	14,155	305,037
HAC	47,943	300	-	-	48,243
HLF project	494,945	2,000	(84,681)	-	412,264
Biffa project	48,871	-	(6,900)	-	41,971
Choices and Consequences project	10,659	12,584	(11,476)	-	11,767
Creative court - LIS	-	2,167	(2,167)	-	-
Art Fund Grant	9,828	21,672	(7,476)	-	24,024
Esmee Funding	-	45,841	(40,646)	-	5,195
Foyle Foundation	-	35,000	-	-	35,000
Museum Estate and Development Fund – ACE	-	20,000	-	-	20,000
	<u>903,128</u>	<u>139,564</u>	<u>(153,346)</u>	<u>14,155</u>	<u>903,501</u>
<b>Total of funds</b>	<u><u>1,408,362</u></u>	<u><u>1,513,364</u></u>	<u><u>(1,539,298)</u></u>	<u><u>-</u></u>	<u><u>1,382,428</u></u>

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**Notes to the financial statements**  
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**20. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
<b>Unrestricted funds</b>				
General Funds - all funds	382,166	187,185	(232,069)	337,282
Designated fund - NPO	44,638	244,416	(220,116)	68,938
Nottingham Contemporary Grant	2,500	-	(2,500)	-
Government grants	-	493,678	(414,357)	79,321
ACE CRF Grant	-	191,138	(178,476)	12,662
Reserves - subsidiary	13,061	9,555	(15,585)	7,031
	<u>442,365</u>	<u>1,125,972</u>	<u>(1,063,103)</u>	<u>505,234</u>
<b>Restricted funds</b>				
Heritage Assets	290,882	-	-	290,882
HAC	47,668	275	-	47,943
HLF project	538,930	228,598	(272,583)	494,945
Biffa project	55,771	-	(6,900)	48,871
Choices and Consequences project	-	13,408	(2,749)	10,659
Art Fund Grant	-	9,828	-	9,828
Esmee Funding	-	18,928	(18,928)	-
	<u>933,251</u>	<u>271,037</u>	<u>(301,160)</u>	<u>903,128</u>
<b>Total of funds</b>	<u><u>1,375,616</u></u>	<u><u>1,397,009</u></u>	<u><u>(1,364,263)</u></u>	<u><u>1,408,362</u></u>

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**20. Statement of funds (continued)**

Heritage assets represent the open market value of heritage assets held within the museum.

HAC fund represents donations made to the charity in respect of the crime and punishment education of children.

HLF project represents the restricted funding received in respect of the grant for the Justice; Past, Present and Future, Nottingham project and emergency funding received during the pandemic.

The Biffa project represents funding received in respect of a new exhibition located in the Museum's Edwardian Police Station, that tells the story of the Home Office's pathologist Sir Bernard Spilsbury's life and lasting contribution to forensic science.

Creative Court - following a successful bid to the Nottinghamshire Local Improvement Initiative, National Justice Museum Learning was awarded a small amount of funding (£5,000) to deliver a revised version of Creative Court. Due to the covid pandemic, the project was halted and we were unable to deliver into schools. We are awaiting to hear back from the funder on how they wish us to proceed with the project.

Choices and Consequences – an ongoing partnership with the Ben Kinsella Trust has brought 'Choices and Consequences' to the NJM. Installed in the police station, this interactive series of workshops delivers an anti knife crime message to young people aged 10 – 14. The school sessions were fully launched in September 2019.

Art Fund - Connecting for the Future enabled us to install wifi throughout the National Justice Museum and create a general visitor and family tour of the building for the museum website. The total grant awarded was £35,000.

Government Grants - These monies are in relation to the Local Restriction Grants and Additional Voluntary Grants distributed by Nottingham City Council on behalf of the government in relation to the national and local lockdowns and introduction of Tiers during the Covid pandemic.

ACE CRF - We were awarded a grant of £122,000 from the Arts Council England Culture Recovery Fund to support wages and overhead costs during the period April 2021 – June 2021.

Esmee - In February 2020 we were awarded a total amount of £120,000 from the Esmée Fairbairn Collections Fund, for a three year project (£40,000 per year) titled 'Ingenuity, Creativity and Hope' where the aim is to generously share historic objects crafted by people in prison as a creative stimulus for rehabilitative activity and response.

Foyle Foundation - The Foyle Foundation awarded a grant of £35,000 in July 2021 to support the cost of replacing the lift in the Museum. The lift was fully operational in August 2022.

Museum Estate and Development Fund - In March 2022 we were awarded £362,900 from the Arts Council England, Museum Estate and Development Fund (MEND) to support infrastructure and maintenance backlogs. As part of the funding agreement we were required to obtain match funding of 5%. Prior to the year end, we received grants from The Charles Littlewood Hill Trust (£5,000), The Jones 1986 Charitable Trust (£5,000) and The 29th May 1961 Charitable Trust (£10,000) to support this project as part of the match funding.

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**21. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	505,234	1,373,800	(1,385,952)	(14,155)	478,927
Restricted funds	903,128	139,564	(153,346)	14,155	903,501
	<u>1,408,362</u>	<u>1,513,364</u>	<u>(1,539,298)</u>	<u>-</u>	<u>1,382,428</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
General funds	442,365	1,125,972	(1,063,103)	505,234
Restricted funds	933,251	271,037	(301,160)	903,128
	<u>1,375,616</u>	<u>1,397,009</u>	<u>(1,364,263)</u>	<u>1,408,362</u>

**22. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	145,892	648,223	794,115
Intangible fixed assets	29,141	26,715	55,856
Current assets	579,745	317,936	897,681
Creditors due within one year	(274,161)	(89,373)	(363,534)
Provisions for liabilities and charges	(1,690)	-	(1,690)
<b>Total</b>	<u>478,927</u>	<u>903,501</u>	<u>1,382,428</u>

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**Notes to the financial statements**  
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**22. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	132,962	704,583	837,545
Intangible fixed assets	30,960	-	30,960
Current assets	604,414	327,700	932,114
Creditors due within one year	(263,102)	(129,155)	(392,257)
<b>Total</b>	<b>505,234</b>	<b>903,128</b>	<b>1,408,362</b>

**23. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Group 2022 £</b>	<i>Group 2021 £</i>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(25,934)</b>	32,746
<b>Adjustments for:</b>		
Depreciation charges	<b>135,672</b>	133,517
Amortisation charges	<b>6,225</b>	-
Decrease in stocks	<b>5,306</b>	1,332
Decrease/(increase) in debtors	<b>4,433</b>	(1,690)
Increase in creditors	<b>5,376</b>	29,724
Interest received	<b>(12)</b>	(399)
Loss on disposal of tangible fixed assets	<b>-</b>	450
<b>Net cash provided by operating activities</b>	<b>131,066</b>	<b>195,680</b>

**24. Analysis of cash and cash equivalents**

	<b>Group 2022 £</b>	<i>Group 2021 £</i>
Cash in hand	<b>811,264</b>	837,648
<b>Total cash and cash equivalents</b>	<b>811,264</b>	<b>837,648</b>

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**Notes to the financial statements**  
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**25. Analysis of changes in net debt**

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	837,648	(26,384)	811,264
	837,648	(26,384)	811,264
	837,648	(26,384)	811,264

**26. Pension commitments**

The Group and Company operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £14,044 (2021 - £16,033). Contributions totalling £2,972 (2021 - £2,681) were payable to the fund at the balance sheet date.

**27. Operating lease commitments**

At 31 March 2022 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022	Group 2021	Company 2022	Company 2021
	£	£	£	£
Not later than 1 year	8,134	7,668	8,134	7,668
Later than 1 year and not later than 5 years	710	7,751	710	7,751
	8,844	15,419	8,844	15,419
	8,844	15,419	8,844	15,419

**28. Related party transactions**

National Justice Museum is grateful for the support it receives from its many benefactors and supporters. During the year, this included the following support from related parties:

M Mathews, a Trustee of the Charity: £4,000 donation (2021: £Nil)

The Group has entered into transactions with Social Higher Education Depot CIC (S.H.E.D). Jennifer Spencer is a Trustee of the Charity and a stakeholder of S.H.E.D. During the year there were purchases made from S.H.E.D of £500 (2021: £Nil). There were no amounts outstanding at the year end (2021: £Nil).

The Group has taken advantage of the exemption under S.33 1A of FRS 102 from disclosing transactions entered into between two or more members of the group as the subsidiary is fully owned.

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**29. Controlling party**

National Justice Museum is a company limited by guarantee and accordingly does not have share capital.

Every member of the charitable Company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable Company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

There is no ultimate controlling party of the charitable Company.

