

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 2023

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

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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 2023**

Trustees	S Campbell M Blair (resigned 5 April 2023) P Bowden, Chair J Spencer His Honour J Teare (resigned 5 April 2023) His Honour R Chapple C Hastie E Somerville N Williams E Chapman M Mathews H Emmett (appointed 16 September 2022) K J McNamara (appointed 16 September 2022)
Company registered number	2866265
Charity registered number	1030554
Registered office	Shire Hall High Pavement Nottingham NG1 1HN
Chief executive officer	V Reeves
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	National Westminster Bank plc 16 South Parade Nottingham NG1 2JX
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

NATIONAL JUSTICE MUSEUM
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Trustees' report
for the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of the group and the company The National Justice Museum ("the museum") for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the 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 (FRS 102) (effective 1 January 2019).

Since the company and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

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. 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 and more diverse range of people and communities.

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 2023

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:

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 2023

Achievements and performance

a. Review of activities

During 2022/3 our activity continued to be governed by recovery post pandemic and the continuing cost of living crisis. The need to generate income and manage costs became our central priority as emergency funds and furlough ended. We reapplied for our status as an Arts Council NPO which was granted before the year end. We also actively began conversations with the National Lottery Heritage Fund and during the year made an application for £250,000 to their resilience fund which was for a project to test and scope out a number of projects to increase our sustainability as an organisation and grow our income streams.

We continued to open both the National Justice Museum and the City of Caves. Visitor income during the year equated to approximately 93% of that earned pre-pandemic which inevitably has been used as a key benchmark for our recovery performance.

We operated a flexible approach to opening to ensure we were managing our costs and responding to demand, over the winter months we reverted to a 4 day a week opening pattern with access to pre booked school groups every day at the museum. Opening hours at the City of Caves were greater than at the museum as this has a lower cost base and higher demand. Access to the Caves is still via a temporary entrance created when Broadmarsh was due to re-developed. We have continued to actively liaise with all key stakeholders in the ongoing discussions about the future of this site.

During this year our corporate income continued to recover with a high demand for themed events and tours. Room hire slowed after the immediate post-lockdown period as people returned to office working but demand began to return and we have established relationships with suppliers who hire our space for regular events throughout the year.

During the year tenant income remained stable.

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.

During 2022-23, Learning saw recovery across all sites and delivery options, with the exception of on-line sessions, which naturally decreased. Court availability continued to impact capacity in London and the North, but an increased outreach offer across the North and the national NJM on Tour programme began to add flexibility and accessibility.

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Trustees' report (continued)
for the year ended 31 March 2023

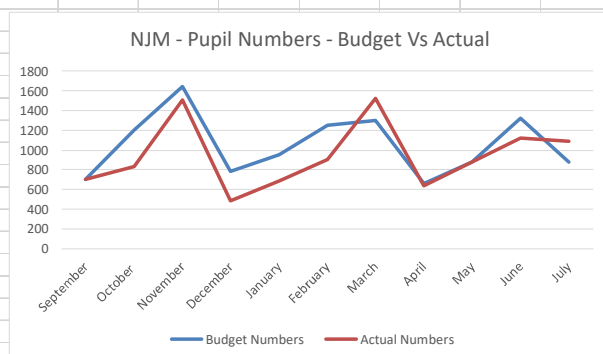
Achievements and performance (continued)

In the table below, the full academic year is shown as this illustrates the ongoing recovery. The blue lines indicate budget numbers, the red show actual numbers for each site.

Pupil Numbers and Income - Academic Year 2022-2023

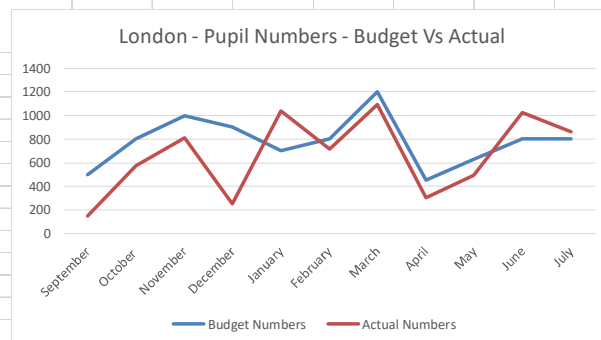
NJM (Including C&C)

Month	Budget Numbers	Actual Numbers
September	700	705
October	1200	833
November	1650	1506
December	780	482
January	950	689
February	1250	901
March	1300	1529
April	660	640
May	880	882
June	1320	1122
July	880	1088



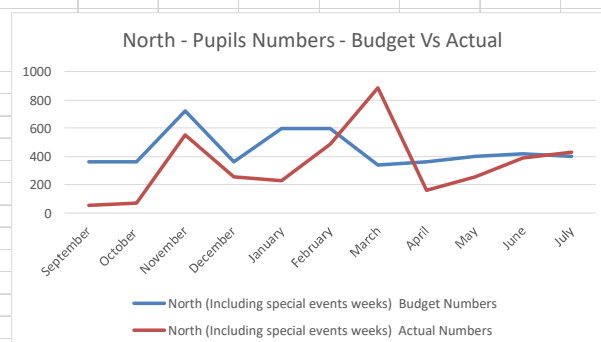
London (Including special events weeks)

Month	Budget Numbers	Actual Numbers
September	500	150
October	800	574
November	1000	806
December	900	248
January	700	1041
February	800	714
March	1200	1091
April	450	307
May	625	491
June	800	1021
July	800	862



North (Including special events weeks)

Month	Budget Numbers	Actual Numbers
September	360	53
October	360	70
November	720	553
December	360	256
January	600	230
February	600	485
March	340	883
April	360	161
May	400	257
June	420	391
July	400	429



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Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

Nottingham

Key developments over the year include:

- **Piloting a successful initial teacher training event** with students from Nottingham Trent to enable trainee teachers to go into their teaching roles with a greater understanding of the value of a visit to NJM.
- **The Nottingham Space opened.** Supported by the Violence Reduction Partnership, 7 families who have been bereaved through knife crime have shared their stories in a series of videos which will be shown to KS3 and upwards young people visiting Choices and Consequences. The videos look at the impact on different family members, parents, siblings, grandparents and even the young daughter of a victim. It has been 15 years since the murder of Ben Kinsella, the young man at the heart of the 5 Choices and Consequences 'legacy rooms', meaning that some of the young people who visit the space were not even born when Ben died. Additionally, it is easy to dismiss knife crime as a London issue, but the 7 young, recent victims evidence the impact of knife crime across Nottingham.
- **The development of on-site and on-line activity with the Literacy Trust,** exploring the museum and then working with an external creative practitioner 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

Court capacity remained an issue during this year, reducing the actual numbers significantly. However, a lasting consequence of Covid has been increased flexibility with dates by schools, which has meant visits by groups can be condensed into the days available. During the year access to courts was limited to Monday and Friday, with the team picking up additional bookings through NJM on Tour, outreach and partnership projects.

An excellent response below to a visit to an NJM on Tour venue:

@JusticeMuseum Wow! What an incredible experience our Year 6 children had today. I was so proud of them as they took in their mock trial. The learning was spine tingling! Never underestimate what children can accomplish and how much learning can happen outside of the classroom ❤️

9:10 PM · Jan 11, 2023 · 25 Views

Key developments over the year include:

- **Court visits for University of Law Students:** National Justice Museum Education London continued to arrange sessions for students at the University of Law which included a learning event at the Royal Courts of Justice a. Students speak to and ask questions of a working judge. We know that the students value this opportunity, feedback telling us that this is seen as a unique experience for them.
- **City University Moot Courtroom:** A successful pilot session was delivered at City University in the moot courtroom. This will now be developed into a special event week targeting young people who are interested in studying law, which will include participation in a mock trial and a tour of the university with student ambassadors.
- **Crime and Punishment Outreach Sessions:** A second successful pilot session was delivered at a primary school and this has now become part of the London offer.

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Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

- **Association of Citizenship Teachers (ACT):** There was dialogue with the CEO of Association of Citizenship Teachers to discuss how we could work together in future to support citizenship teachers and offer support to those who may face barriers to bringing students for a paid visit to the RCJ. This work is ongoing.
- We continued to work throughout the year with the Rolls Educational Trust delivering sessions at the Rolls building.

North

Now defined as 'North,' rather than 'Northwest' to show the wider geographical reach of our delivery.

The North showed the greatest change to our learning offer. With the lack of court capacity, the offer in the North has developed into the following:

- KS1 and lower KS2 delivery at the Greater Manchester Police Museum (Mondays only);
- KS2 upwards delivery at the Manchester Metropolitan University's moot court (Wednesday and Friday);
- Outreach (KS1,2 and 3) delivered on Wednesdays and Thursdays across the North;
- NJM on Tour events delivered at a growing number of courts across the North.

Key developments over the year include:

- Strengthening of relationships with MMU has resulted in the embedding of the volunteering opportunity for law students as part of the recognised pro bono offer.
- Significant development of relationship with DCRJs and court officials as we continue to develop NJM on Tour. This has also now been picked up by the Judicial Office, who have created press releases for each new NJM on Tour venue, growing the recognition of the offer with both schools and DCRJs.
- To demonstrate the potential of NJM on Tour, during March, 3 special events weeks were planned in March at Liverpool and Bradford, each fully booked.
- The outreach offer has developed to include a KS2 Courtroom Workshop and a KS3+ Enrichment Day Courtroom Workshop. Overall, Tessitura shows that outreach in 22/23 has been delivered to 153 pupils in the 10% most deprived areas, 94 in the 20% most deprived areas and 15 in the 30% most deprived areas against 54 in the 30% least deprived. This is clear evidence that outreach is increasing our accessibility. Repeat outreach bookings are now beginning to come in as the outreach offer develops.

Help a Child

This fund continued to be used to offer a discount to schools that will struggle to raise the funds to visit. This was driven by the ACE Investment Principle 'Inclusivity and relevance', which specifically raises the challenges related to socio-economic background.

We launched an offer of 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.

Other requests for discount, if sitting outside any of the criteria above, continued to be responded to on a case-by-case basis.

Over the period of this report, 6303 young people have been able to take advantage of the Help a Child funding.

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Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

Creative programme activity linked to NPO status

During this year we continued our work to reach out to and widen and audiences through our collections and themes. We used a variety of means to do this, partly through our successful co-produced exhibition programme but also through our relationships with creative practitioners, our Project Lab and Make it Yours workshops as well as through training and messaging to ensure that all our team adopted an inclusive approach.

Exhibitions throughout this year

We had 2 key exhibitions in our temporary space during the year.

Protest and Young people was on show in the first half of the year. We launched the virtual tour of the exhibition as the physical exhibition was deinstalled. This became an accessible legacy of this timely project. Visitors left over 1,500 carefully crafted, potent, thoughtful, and considered responses in the gallery - there were 4,000 responses in total to our coproduction provocations. One of the five artist commissions was shared with Learning Team to use in school sessions. A second was accessioned into the museum collection and components sold to generate income. There was pop up activity embedded every weekend in exhibition gallery, delivered by visitor experience team, designed with the artistic programme team, to ignite and explain the exhibition and enable visitors to make and take something home.

Freedom, our open call photography exhibition ran until February 2023. Our first open call exhibition of black and white photographs articulating ideas of 'freedom' from multiple perspectives was a huge success. We challenged institutional 'open call' rules in the process to create an equitable exhibition. We curated every photograph submitted to ensure a kind, accessible and enjoyable process for applicants. Freedom statements gathered will inform our future thinking and influence a new model of Open Call exhibition. 116 photographers entered from across the UK.

Make It Yours on site creative workshops

These are free, experimental and friendly workshops to engage people in 'making the museum theirs', making something extraordinary together whilst shaping or responding to an exhibition. Each one affords opportunities for new perspectives and approaches to the museum collection and themes, from a representative range of creative practitioners commissioned, often a first, accessible entry point to new visitors.

Our award winning 'Workshop in an Envelope' continued to connect with people, providing meaningful activity that enabled people outside the museum to shape and inform what happened inside the museum. The underpinning values and approach are the same as the physical workshops: creativity, togetherness, agency, community, wellbeing, relevance. The packs are unique to NJM and hand stamped 'with love from the National Justice Museum'.

In total 4,069 envelope workshops have been devised, prototyped, tested, made and delivered.

Project Lab

The project lab, a free friendly space full of representative books, a response area, sound lab and display is programmed all year round. Pop up person led activity in the space has proved successful in sharing practice and supporting our team and creative practitioner partners in their professional development.

Museum bicycle

Our museum bicycle and ingenious carrying kit attended workshops and events across the city, carrying conversation and creativity between people and the museum. Building on the success of object walks, it supports our environmental action plan and our aim to work inclusively.

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Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

Rental Income

Available space within the museum was let on a commercial basis for the year, in 2022/23 the rental income was £108,455.

Heritage Assets Valuation

The 2010 and 2019 valuation reports were reviewed and updated in November 2023 by Mellors and Kirk into one report, so that we have a clear understanding of the high value objects within the collection.

For the rest of the museum collection, a valuation review was carried out in November 2023 by the Museum's Senior Curator and Archivist and collated into an additional report. The heritage assets have been revalued in the 2023 financial statements on the basis of these valuations.

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.

Volunteers

The number of hours of time donated by general volunteers during the year is approximately 711 hours (2022: 497 hours). This has an approximate value of £8,259 (2022: £4,507) to the charity.

Conclusion

The surplus for the year is £482,576. Adding back non-cash amounts (depreciation and amortisation) of £135,284 and deducting the surplus on revaluation of heritage assets of £421,000 the charity achieved a surplus of £196,860.

At 31 March 2023 the restricted reserves are £1,340,953 and unrestricted reserves are £524,051.

This report relates to a year of unprecedented complexity and challenge for the museum, as it has been for many of our contemporaries and concludes with the Trustees recording their gratitude for the tireless effort and dedication of the Chief Executive and Financial Controller in maintaining the work and prominence of the Trust, and thanks to all of the museum's senior leadership team.

NATIONAL JUSTICE MUSEUM
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Trustees' report (continued)
for the year ended 31 March 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation given past performance, forecasts to 31 March 2025 and current 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 2022/3 were:

- Earned income reduction
- The Caves entrance environment
- Visitor numbers over the summer months
- Fundraising
- Staff retention

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 2023 was £524,051 (2022: £478,927). 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 overseen by the Finance and Audit Committee reporting to the main Board.

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
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Trustees' report (continued)
for the year ended 31 March 2023

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 under the brand name of the "National Centre for Citizenship and the Law (NCCL)*". The company operates from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the company has, in addition to its Nottingham venue, delivered public legal education activities in London, including at the Royal Courts of Justice, where it has an office and dedicated staff in Manchester and at numerous other court venues across the country.

We have a trading company which is a wholly owned subsidiary of National Justice Museum Ltd. 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.

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 subgroup meetings including that of the Finance and Audit Committee 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, Head of Marketing and Communications, Financial Controller, General Manager and Artistic Programme Manager.

NATIONAL JUSTICE MUSEUM
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Trustees' report (continued)
for the year ended 31 March 2023

Plans for future periods

We applied for a continuation of the NPO funding as this year ended, which was successful, and were awarded £250,000 by the National Lottery Heritage Fund under their resilience funding, this will cover projects such as our NJM on Tour schools project, improvements to retail and catering opportunities on site and fund an external fundraising consultant amongst other things – all projects to improve our resilience and sustainability. We are continuing to engage all key stakeholders around the Broadmarsh re-development in order to ensure that the needs of the City of Caves are secured. A new Creative Programme Manager has been appointed which will re-invigorate the creative programme and build on the great work already delivered and partnerships made. We continue to work towards ever greater diversity within our organisation, both at Board and staff levels, and in our broad outreach to the communities we serve. In all our planning and delivery we will continue to work closely with ACE and in accordance with their aims and principles.

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.

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Trustees' report (continued)
for the year ended 31 March 2023

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



.....
P Bowden
Chair of Trustees
Date: 14th December 2023

NATIONAL JUSTICE MUSEUM
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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 2023 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 2023 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.

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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.

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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.

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. 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: 15 December 2023

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 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	47,702	-	47,702	205,481
Charitable activities	5	1,199,742	382,644	1,582,386	1,189,362
Other trading activities	3	184,234	-	184,234	117,264
Investments	4	594	-	594	512
Other income	6	235	-	235	745
Total income		1,432,507	382,644	1,815,151	1,513,364
Expenditure on:					
Raising funds - other trading activities	3	136,729	-	136,729	86,923
Charitable activities	7	1,399,061	217,785	1,616,846	1,452,375
Total expenditure		1,535,790	217,785	1,753,575	1,539,298
Net (expenditure)/income		(103,283)	164,859	61,576	(25,934)
Transfers between funds	20	148,407	(148,407)	-	-
Net movement in funds before other recognised gains		45,124	16,452	61,576	(25,934)
Other recognised gains:					
Gains on revaluation of fixed assets		-	421,000	421,000	-
Net movement in funds		45,124	437,452	482,576	(25,934)
Reconciliation of funds:					
Total funds brought forward		478,927	903,501	1,382,428	1,408,362
Net movement in funds		45,124	437,452	482,576	(25,934)
Total funds carried forward		524,051	1,340,953	1,865,004	1,382,428

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

The notes on pages 22 to 44 form part of these financial statements.

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

Consolidated balance sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	49,296	55,856
Tangible assets	14	1,423,373	794,115
		1,472,669	849,971
Current assets			
Stocks	17	9,563	11,434
Debtors	18	112,039	73,293
Cash at bank and in hand		589,112	811,264
		710,714	895,991
Creditors: amounts falling due within one year	19	(318,379)	(363,534)
		392,335	532,457
Total net assets		1,865,004	1,382,428
Charity funds			
Restricted funds	20	1,340,953	903,501
Unrestricted funds	20	524,051	478,927
Total funds		1,865,004	1,382,428

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: 14th December 2023

The notes on pages 22 to 44 form part of these financial statements.

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

Company balance sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	49,296	55,856
Tangible assets	14	1,423,373	794,115
Investments	15	1	1
		1,472,670	849,972
Current assets			
Debtors	18	120,448	67,667
Cash at bank and in hand		550,434	790,440
		670,882	858,107
Creditors: amounts falling due within one year	19	(292,836)	(339,939)
Net current assets		378,046	518,168
Total net assets		1,850,716	1,368,140
Charity funds			
Restricted funds	20	1,340,953	903,501
Unrestricted funds	20	509,763	464,639
Total funds		1,850,716	1,368,140

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: 14th December 2023

The notes on pages 22 to 44 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 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities	114,236	96,967
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible and intangible fixed assets	(336,982)	(123,363)
Interest received	594	12
	<hr/>	<hr/>
Net cash used in investing activities	(336,388)	(123,351)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(222,152)	(26,384)
Cash and cash equivalents at the beginning of the year	811,264	837,648
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	589,112	811,264
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 22 to 44 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 2023

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 2023 the company generated a surplus of £61,576 (2022: Deficit of £32,644).

Going concern

The Trustees have reviewed latest management information, budgets and forecast cashflows to 31 March 2025. 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 2023

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 2023

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.

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	- 5% - 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 2023

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.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

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 were included in the financial statements, where practicable, at open market value. 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.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

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

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	18,886	18,886	20,297
JRS Income	-	-	99,364
Other government grants	-	-	50,000
Similar incoming resources	28,816	28,816	35,820
	<u>47,702</u>	<u>47,702</u>	<u>205,481</u>
<i>Total 2022</i>	<u>205,481</u>	<u>205,481</u>	

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

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.

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Trading income			
Sales	184,234	184,234	117,264
	<hr/>	<hr/>	<hr/>
	184,234	184,234	117,264
Trading expenses			
Opening stock	(11,434)	(11,434)	(16,740)
Closing stock	9,563	9,563	11,434
Direct shop and cafe costs	(15,899)	(15,899)	(5,546)
Direct corporate costs	(53,397)	(53,397)	(28,864)
Deferred tax - origination and reversal of timing differences	-	-	(1,690)
Administrative expenses	(15,915)	(15,915)	(9,319)
Wages and salaries	(45,270)	(45,270)	(33,357)
Employers NI	(3,545)	(3,545)	(2,261)
Fundraising trading expenses - Pensions	(832)	(832)	(580)
	<hr/>	<hr/>	<hr/>
	(136,729)	(136,729)	(86,923)
	<hr/>	<hr/>	<hr/>
Net income from trading activities	47,505	47,505	30,341
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Investment income	594	594	512
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	512	512	512
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Admission fees	623,047	-	623,047	411,464
Rental Income	108,455	-	108,455	105,387
Schools and education income	223,568	300	223,868	166,831
Foyle Foundation income	-	-	-	35,000
National Portfolio Organisations income	244,416	-	244,416	244,416
ACE CRF Income	-	-	-	122,000
Esmee Fairbairn income	-	39,560	39,560	45,841
Museum Estate and Development Fund – ACE	-	332,610	332,610	20,000
Choices and Consequences income	-	9,174	9,174	12,584
Art Fund income	-	-	-	21,672
Other grant income	256	1,000	1,256	4,167
	<u>1,199,742</u>	<u>382,644</u>	<u>1,582,386</u>	<u>1,189,362</u>
<i>Total 2022</i>	<u><u>1,053,965</u></u>	<u><u>135,397</u></u>	<u><u>1,189,362</u></u>	

6. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Consultancy and other income	235	235	745
	<u>235</u>	<u>235</u>	<u>745</u>
<i>Total 2022</i>	<u><u>745</u></u>	<u><u>745</u></u>	

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Cost of charitable activities	1,399,061	217,785	1,616,846	1,452,375
<i>Total 2022</i>	<u>1,299,029</u>	<u>153,346</u>	<u>1,452,375</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Cost of charitable activities	863,365	753,481	1,616,846	1,452,375
<i>Total 2022</i>	<u>778,885</u>	<u>673,490</u>	<u>1,452,375</u>	

Analysis of direct costs

	Cost of charitable activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	620,454	620,454	558,085
Marketing	52,128	52,128	57,408
Exhibition	65,645	65,645	37,713
Community	49,537	49,537	88,520
Education and learning	75,601	75,601	37,159
	<u>863,365</u>	<u>863,365</u>	<u>778,885</u>
<i>Total 2022</i>	<u>778,885</u>	<u>778,885</u>	

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Cost of charitable activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	324,499	324,499	310,592
Depreciation and amortisation	135,284	135,284	141,897
Office	130,670	130,670	126,328
Property	163,028	163,028	94,673
	<u>753,481</u>	<u>753,481</u>	<u>673,490</u>
	<u>673,490</u>	<u>673,490</u>	
<i>Total 2022</i>			

The total value of legal services donated to the Trust during the year was £2,065 (2022 - £105).

9. Auditors' remuneration

The Auditors' remuneration for the group amounts to total audit fees of £18,150 (2022 - £13,275) and fees for non-audit services of £950 (2022 - £750).

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

Expenses waived by Trustees totalled £Nil (2022 - £Nil) in relation to travel costs incurred but not reimbursed.

11. Staff costs

	Group 2023	<i>Group 2022</i>	Company 2023	<i>Company 2022</i>
	£	£	£	£
Wages and salaries	917,616	844,895	872,346	811,538
Social security costs	59,452	45,936	55,907	43,675
Contribution to defined contribution pension schemes	17,532	14,044	16,700	13,464
	994,600	904,875	944,953	868,677

During the year, statutory redundancy pay of £1,949 (2022: £716) was paid to one employee.

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

	Group 2023	<i>Group 2022</i>	Company 2023	<i>Company 2022</i>
	No.	No.	No.	No.
Employees	64	66	64	66

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

	Group 2023	<i>Group 2022</i>
	No.	No.
In the band £60,001 - £70,000	1	1

The total amount of employee benefits received by key management personnel is £225,469 (2022: £206,774).

The number of hours of time donated by general volunteers during the year is approximately 711 hours (2022: 497 hours). This has an approximate value of £8,259 (2022: £4,507) 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
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13. Intangible assets

Group and Company

	Website / Software Development £
Cost	
At 1 April 2022	62,081
Additions	5,167
At 31 March 2023	67,248
Amortisation	
At 1 April 2022	6,225
Charge for the year	11,727
At 31 March 2023	17,952
Net book value	
At 31 March 2023	49,296
<i>At 31 March 2022</i>	55,856

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14. Tangible fixed assets

Group

	Freehold property £	Long-term leasehold property £	Office equipment £	Fixtures, fittings and resources £	Heritage assets £	Total £
Cost & valuation						
At 1 April 2022	1,690,771	1,236,386	441,045	86,790	305,037	3,760,029
Additions	6,821	321,528	2,697	769	-	331,815
Revaluations	-	-	-	-	421,000	421,000
At 31 March 2023	<u>1,697,592</u>	<u>1,557,914</u>	<u>443,742</u>	<u>87,559</u>	<u>726,037</u>	<u>4,512,844</u>
Depreciation						
At 1 April 2022	1,543,297	985,547	383,484	53,586	-	2,965,914
Charge for the year	29,322	62,215	24,961	7,059	-	123,557
At 31 March 2023	<u>1,572,619</u>	<u>1,047,762</u>	<u>408,445</u>	<u>60,645</u>	<u>-</u>	<u>3,089,471</u>
Net book value						
At 31 March 2023	<u><u>124,973</u></u>	<u><u>510,152</u></u>	<u><u>35,297</u></u>	<u><u>26,914</u></u>	<u><u>726,037</u></u>	<u><u>1,423,373</u></u>
At 31 March 2022	<u><u>147,474</u></u>	<u><u>250,839</u></u>	<u><u>57,561</u></u>	<u><u>33,204</u></u>	<u><u>305,037</u></u>	<u><u>794,115</u></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 £
Cost & valuation						
At 1 April 2022	1,690,771	1,236,386	409,324	86,790	305,037	3,728,308
Additions	6,821	321,528	2,697	769	-	331,815
Revaluation surplus	-	-	-	-	421,000	421,000
At 31 March 2023	<u>1,697,592</u>	<u>1,557,914</u>	<u>412,021</u>	<u>87,559</u>	<u>726,037</u>	<u>4,481,123</u>
Depreciation						
At 1 April 2022	1,543,297	985,547	351,763	53,586	-	2,934,193
Charge for the year	29,322	62,215	24,961	7,059	-	123,557
At 31 March 2023	<u>1,572,619</u>	<u>1,047,762</u>	<u>376,724</u>	<u>60,645</u>	<u>-</u>	<u>3,057,750</u>
Net book value						
At 31 March 2023	<u>124,973</u>	<u>510,152</u>	<u>35,297</u>	<u>26,914</u>	<u>726,037</u>	<u>1,423,373</u>
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>

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 2010 and 2019 valuation reports were reviewed and updated in November 2023 by Mellors and Kirk Fine Art Auctioneers & Valuers on an open market basis. In addition for the rest of the museum collection, a valuation review was carried out in November 2023 by the Museum's Senior Curator and Archivist on an open market basis.

The heritage assets have been revalued by £421,000 in the financial statements on the basis of these valuations. The Trustees believe the carrying value of £726,037 represents the open market value as at 31 March 2023.

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Notes to the financial statements
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15. Fixed asset investments

Company	Investments in subsidiaries £
Cost or valuation	
At 1 April 2022	1
	1
At 31 March 2023	1
 Net book value	
At 31 March 2023	1
	1
At 31 March 2022	1

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 2023:	£66,413
Total liabilities as at 31 March 2023:	£(52,124)
Total equity as at 31 March 2023:	£14,289
 Turnover for the year ended 31 March 2023:	£184,234
Expenditure for the year ended 31 March 2023:	£(136,729)
Profit for the year ended 31 March 2023:	£47,505

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Notes to the financial statements
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17. Stocks

	Group 2023 £	<i>Group 2022 £</i>
Shop and corporate stock	9,563	11,434

18. Debtors

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Due within one year				
Trade debtors	90,228	34,471	72,056	29,182
Amounts owed by group undertakings	-	-	26,581	-
Other debtors	17,116	11,868	17,116	11,868
Prepayments and accrued income	4,695	26,954	4,695	26,617
	112,039	73,293	120,448	67,667

19. Creditors: Amounts falling due within one year

	Group 2023 £	<i>Group 2022 £</i>	Company 2023 £	<i>Company 2022 £</i>
Trade creditors	64,741	75,970	59,046	68,398
Amounts owed to group undertakings	-	-	-	9,368
Other taxation and social security	22,977	26,724	18,003	15,962
Other creditors	7,553	8,069	7,553	8,069
Accruals and deferred income	223,108	252,771	208,234	238,142
	318,379	363,534	292,836	339,939

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Notes to the financial statements
for the year ended 31 March 2023

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
General Funds - all funds	238,440	1,003,857	(1,073,200)	195,912	-	365,009
Designated fund - NPO	83,946	244,416	(191,738)	-	-	136,624
Government grants	129,321	-	(129,321)	-	-	-
ACE CRF Grant	12,931	-	(4,802)	-	-	8,129
Reserves - subsidiary	14,289	184,234	(136,729)	(47,505)	-	14,289
	<u>478,927</u>	<u>1,432,507</u>	<u>(1,535,790)</u>	<u>148,407</u>	<u>-</u>	<u>524,051</u>
Restricted funds						
Heritage Assets	305,037	-	-	-	421,000	726,037
HAC	48,243	300	(15,742)	-	-	32,801
HLF project	412,264	1,000	(56,159)	(143,707)	-	213,398
Biffa project	41,971	-	(6,900)	-	-	35,071
Choices and Consequences project	11,767	9,174	(14,214)	-	-	6,727
Art Fund Grant	24,024	-	(7,996)	-	-	16,028
Esmee Funding	5,195	39,560	(39,613)	(4,700)	-	442
Foyle Foundation	35,000	-	(1,167)	-	-	33,833
Museum Estate and Development Fund – ACE	20,000	332,610	(75,994)	-	-	276,616
	<u>903,501</u>	<u>382,644</u>	<u>(217,785)</u>	<u>(148,407)</u>	<u>421,000</u>	<u>1,340,953</u>
Total of funds	<u><u>1,382,428</u></u>	<u><u>1,815,151</u></u>	<u><u>(1,753,575)</u></u>	<u><u>-</u></u>	<u><u>421,000</u></u>	<u><u>1,865,004</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 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£
Unrestricted funds					
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>
Restricted funds					
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>
Total of funds	<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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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 - MEND project work commenced in June 2022 including roof works, boiler replacement, heritage maintenance and conservation works and fire alarm system replacement. These works were completed by November 2022 and a number of technical visits were made to site as part of the project to ensure that all operations were running in line with the contracted terms.

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Notes to the financial statements
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21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	478,927	1,432,507	(1,535,790)	148,407	-	524,051
Restricted funds	903,501	382,644	(217,785)	(148,407)	421,000	1,340,953
	<u>1,382,428</u>	<u>1,815,151</u>	<u>(1,753,575)</u>	<u>-</u>	<u>421,000</u>	<u>1,865,004</u>

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
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>

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	114,904	1,308,469	1,423,373
Intangible fixed assets	49,296	-	49,296
Current assets	603,566	107,148	710,714
Creditors due within one year	(243,715)	(74,664)	(318,379)
Total	<u>524,051</u>	<u>1,340,953</u>	<u>1,865,004</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 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	145,892	648,223	794,115
Intangible fixed assets	55,856	-	55,856
Current assets	553,030	344,651	897,681
Creditors due within one year	(274,161)	(89,373)	(363,534)
Deferred tax asset	(1,690)	-	(1,690)
Total	<u>478,927</u>	<u>903,501</u>	<u>1,382,428</u>

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

	Group 2023 £	Group 2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	61,576	(25,934)
Adjustments for:		
Depreciation charges	123,557	135,672
Amortisation charges	11,727	6,225
Decrease in stocks	1,871	5,306
Decrease/(increase) in debtors	(38,746)	4,433
Increase/(decrease) in creditors	(45,155)	5,376
Interest received	(594)	(12)
Net cash provided by operating activities	114,236	131,066

24. Analysis of cash and cash equivalents

	Group 2023 £	Group 2022 £
Cash in hand	589,112	811,264
Total cash and cash equivalents	589,112	811,264

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

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	811,264	(222,152)	589,112
	811,264	(222,152)	589,112
	811,264	(222,152)	589,112

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 £17,532 (2022 - £14,044). Contributions totalling £3,821 (2022 - £2,972) were payable to the fund at the balance sheet date.

27. Operating lease commitments

At 31 March 2023 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023	Group 2022	Company 2023	Company 2022
	£	£	£	£
Not later than 1 year	3,731	8,134	3,731	8,134
Later than 1 year and not later than 5 years	10,800	710	10,800	710
	14,531	8,844	14,531	8,844
	14,531	8,844	14,531	8,844

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: £Nil donation (2022: £4,000).

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 £1,500 (2022: £500). There were no amounts outstanding at the year end (2022: £Nil).

The Group has entered into transactions with Notts TV Limited. Michael Blair is a Trustee of the Charity and a Director of Notts TV Limited. During the year there were purchases made from Notts TV of £960 (2022: £Nil). There were no amounts outstanding at the year end (2022: £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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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.