

CoCare

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 2019



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 2019

Trustees

S Campbell (appointed 20 September 2018)
M Blair
P Bowden, Chair
K Harrison (resigned 5 July 2019)
M Mathews
M Mellor
J Spencer
His Honour Jonathan James Teare
J Griffiths Baker
R Chapple
C Hastie (appointed 20 September 2018)
E Knight (appointed 12 December 2018)
N Williams (appointed 20 September 2018)

Company registered number

2866265

Charity registered number

1030554

Registered office

Shire Hall
High Pavement
The Lace Market
Nottingham
Nottinghamshire
NG1 1HN

Chief executive officer

V Reeves

Independent auditors

Smith Cooper Audit Limited
Chartered Accountants and Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Bankers

National Westminster Bank plc
16 South Parade
Nottingham
NG1 2JX

NATIONAL JUSTICE MUSEUM
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Reference and administrative details of the company, its trustees and advisers
for the year ended 31 March 2019

Advisers (continued)

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 2019

The Trustees present their annual report together with the audited financial statements of the group and the company The National Justice Museum for the 1 April 2018 to 31 March 2019. 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

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

The Museum's strategic purpose is:

To establish centres of excellence, where children, young people and families can gain practical understanding of the law and justice system and its related history, so that they can be inspired by their rights and responsibilities, to play an active role in society.

This purpose is delivered through six strategic aims:

AIM 1

To create and firmly establish an overarching brand for the Museum which communicates successfully to all our stakeholders our combined educational and museum/heritage assets and activities in a holistic and compelling way.

AIM 2

To expand the Museum's 'curriculum' beyond its present core of criminal justice to address other legal issues current and relevant to the development of children, young people and families' social responsibility.

AIM 3

Build partnerships and alliances to support the delivery of the Museum's activity plan.

AIM 4

To develop existing and identify new sources of funding and resources to support the Museum's activities, in line with its strategic purpose.

AIM 5

To achieve national recognition and an exceptional reputation (for delivering a unique cultural and public legal educational service, to children, young people and families to enable them to take a responsible role in society).

AIM 6

We will strive for everything we do to be inclusive, to enable engagement with people from all backgrounds and communities.

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Trustees' report (continued)
for the year ended 31 March 2019

b. Strategies and activities for achieving objectives

National Justice Museum, Nottingham and City of Caves (Heritage Visitor Attractions - HVA)

The Museum manages two heritage visitor attractions in Nottingham, the National Justice Museum (formerly the Galleries of Justice Museum) and the City of Caves.

At the National Justice Museum, we use the heritage buildings which form the original County Hall and Gaol for Nottinghamshire, to explore the history of the law in England and Wales.

Our sister attraction is the City of Caves, an ancient monument in the Broadmarsh Leisure and Retail Centre. As part of the National Justice Museum the City of Caves provides an interpretation of workers' lives in the industrial past and provide the context to explore Human Rights.

The Heritage Visitor Attractions do much to contribute to local tourism and their commerciality and resilience support the Museum to deliver its strategic aims in the public legal education life of the nation.

National Justice Museum Education

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 or virtual resources.

Achievements and performance

a. Review of activities

2018/19 was a key year in continuing work started in the previous financial years to complete the delivery of the major project in Nottingham, funded by the Heritage Lottery Fund and establish the organisation under its new brand of 'National Justice Museum'.

We completed a new strategic plan in January 2019 which details our strategic implementation plan through until 2022 in line with our Arts Council England (ACE) funding.

At our satellite centres in London and the North West, a combination of grant funding and revenue produced by schools and college visits, has seen further growth in visitor numbers.

The key to our resilience continues to be the diversity of income streams we draw from, most notably with ticket sales and Gift Aid from the City of Caves and rental income from our tenants at the museum in Nottingham. Our other income streams include ticket income, Gift Aid and shop and café revenue from the museum, Corporate Hospitality and events, and school and college bookings. We are beginning to look at how we can exploit income streams more effectively, looking to widen how and where these come from. In particular during 18/19 we grew our hospitality income through revising our Christmas offer.

Fundraising from trusts and foundations and our in-house campaign aid our development and will always be the chief source of income to deliver our charitable purpose.

Heritage Visitor Attractions (HVA)

The attractions' family focused activities and exhibitions have made a significant impact drawing in both local and national visitors. An emphasis on revenue linked to joint tickets, promotions, Gift Aid and Guidebooks has all created a positive impact.

There was an increase of 5% in Museum visitors and income in comparison to the previous year.

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Trustees' report (continued)
for the year ended 31 March 2019

The City of Caves visitor numbers and income increased by 8% in comparison with the previous year.

Arts Council England

As previously mentioned, we are in receipt of a 4 year grant from the Arts Council as part of their National Portfolio Organisation (NPO) scheme. This project is designed to widen our audiences and diversify what we do. Delivery for this project started in April 2018.

Our first year of NPO project funding enabled us to recruit a full time Artistic Programme Manager and a part time Project Curator in October 2018. Year one focus has been to introduce a more open, co-productive and experimental approach to designing and delivering activity that includes and represents people from all backgrounds throughout the process to improve access, representation and inclusion.

Our focus has been to identify how relevant and accessible we are to the people of Nottingham and find ways to raise our profile and connect with people who currently don't visit, using the museum collection and our enduring themes as a stimulus for engagement and dialogue. Our aim is to generously share our national collection locally and build our profile nationally, becoming known for coproducing excellent content with social impact, related to our enduring themes of Crime, Law and Justice.

Key outcomes:

- A handcrafted project lab, a beautiful new room to encourage conversation between visitors in response to current news events, the temporary exhibition or a specific provocation. A space for people to share an opinion and discover a new perspective, to engender agency and involvement in the museum plans. The activity in this room shapes our understanding of our collection, our visitors and informs interpretation.
- New strategic planning process for exhibitions in place, it includes the wider team in creative ideation sessions, 18-month programme planning meetings, exhibition planning and delivery meetings, launch and celebration planning.
- Introduction of a Diversity and Inclusion Committee.
- Training sessions with wider team to raise confidence, improve skills, knowledge and understanding of inclusion and more representative professional practice.
- Implementation and roll out of Audience Finder, an Arts Council tool for mapping and understanding our visiting community and identifying who doesn't engage with us. It has enabled us to compare with other cultural organisations across the UK and will inform our strategic plan.
- 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, enable us to gather a diverse range of opinion and lived experience stories for future exhibitions, research, workshops and display.
- A new pause and reflect space in response to people requesting more seated areas. A place to sit and reflect with objects presented and visitor response shared, to inspire new ways of looking and engaging with the building and collection.
- Introduction of free weekly 'Make it Yours' creative workshops that provide opportunities for a diverse range of creative practitioners and visitors to create something together in response to the museum. 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.
- 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. An improved retail strategy and product range in development to add unique product inspired by our collection, to support us in driving footfall and being more financially and environmentally sustainable. Three new bespoke ranges designed and ready for production.
- Improved profile of temporary exhibitions gained from the partnership with The British Museum and a planned legacy for each future exhibition. 'Love Desire, Identity' resulted in a published book co-created with people from the Nottingham LGBTQ+ community who we'll continue to work with towards an identity trail.
- Introduction of a National Justice Museum prize for UK Young Artists enabling two artists the opportunity to work with our national collection to create new work during 2020.
- 25 new partnerships with creative practitioners and groups, 30 new partnerships with local community organisations and significant new partnerships supporting research such as Dr Martyn Glynn and

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Trustees' report (continued)
for the year ended 31 March 2019

- Nottingham Prison and Leicestershire Prison Service.
- Delivery of a range of excellent quality creative commissions and residencies with a diverse range of creative practitioners, for example American digital artist Sally Sheinman, international textile artist Jane Wildegoose and emerging talent Nisa Khan.
- Introduction of a 'green action team', a cross team group of influencers who will lead a more sustainable approach to reach our environmental targets for saving water and energy, reducing waste, increasing biodiversity
- A raised profile within museums from sharing activity as it emerges has brought in requests from museums across the UK for advice on coproducing project spaces and creative activity with communities, Sheffield Museums, Africa Centre in New York, Holocaust Museum and Leicester Space Centre.

We're beginning to see a greater diversity of people attending the creative workshops 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 enabling 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.

Sharing our NPO progress on social media has attracted national attention. We have been approached for best practice ideas on coproduction by other cultural venues such as the National Space Centre, Sheffield Museums, Holocaust Museum, The Africa Center, New York and this has encouraged us to plan how we share the successful prototype activities in year two across the UK, moving our national collection into a national area by applying for additional resource funding from the Esme Fairburn Collections fund.

Heritage Lottery Fund

The physical part of this project was delivered in the early part of 2017, though the community element continued to be delivered through 2018/19 as we applied for an extension for the project through until June 2019 to ensure that we completed this element of the project. The physical changes to the museum have created opportunities to show people our work through the free exhibitions which are designed to give people a taste of what we do. Our re-brand has helped ensure that we are seen as the lead in the country for the delivery of PLE (Public Legal Education) and for what we do at the museum and caves as part of the domestic and international tourism market. We have received positive feedback about our work from many quarters, including local educational establishments and the regional committee for the Heritage Lottery Fund (now National Lottery Heritage Fund) visited during this Spring with the Senior Case Officer for the NLHF to see how their funding had been spent.

National Justice Museum Education

External funding

Creative Court

Following a successful bid to the Nottinghamshire Local Improvement Initiative, National Justice Museum Education was awarded a small amount of funding (£5,000) to deliver a revised version of Creative Court. This funding runs for three years and has been supplemented by a contribution of £1,000 from Mansfield to focus delivery of the project in that area. This work is ongoing, with volunteers being trained during the autumn 2019, moving to delivery in Mansfield primary schools during spring and summer terms 2019/20.

Help a Child

No fundraising for 'Help a Child' has been raised this year, but £10,000 of the funds have been allocated to the build of the Choices and Consequences exhibition and workshops, now installed in the Police Station.

Partnerships

To provide innovative public legal and cultural education programmes to children and young people, National Justice Museum Education works with a range of partners. The National Justice Museum works with other organisations in the public education sector and is represented on the Attorney General's working group of public legal education providers.

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Trustees' report (continued)
for the year ended 31 March 2019

Nottingham

Nottingham Crown Court – this ongoing partnership has resulted in joint learning sessions delivered at NJM and the courts and a successful joint open day, which will be repeated in 2020.

Nottingham City and County Youth Offending Teams - Through Choices and Consequences (see below for more detail) NJM Education is now working closely with both teams, developing integrated programmes which can be delivered to young people across the city and county.

Ben Kinsella Trust – 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 will be fully launched in September 2019.

London

Shakespeare's Globe Partnership– National Justice Museum Education London has continued its partnership with Shakespeare's Globe with two programmes the first exploring Othello, and the second, Taming of the Shrew.

Young Citizens partnership – National Justice Museum Education has delivered a joint learning session with Young Citizens at Hillsborough Castle for the second year running.

Rolls Building – NJM is currently creating a third sessions for delivery at the Rolls Building.

North West

The North West base for National Justice Museum Education is now in the School of Law at Manchester University. Learning sessions are delivered to NCOP (National Collaborative Outreach Programme) students in Manchester University's moot court and supported by Manchester University law staff. Learning delivery has now moved as NJM is no longer able to access the Crown Court, due to increasing demands on their court spaces.. From September 2019, delivery to Key Stage 3 will be in Minshull Street Crown Court for three days per week. Two days a week, delivery to Key Stages 1 and 2 will be at the Greater Manchester Police Museum. 'Special event' weeks and fortnights are also to be delivered at Bradford Combined Courts and Preston and Burnley Combined Courts.

Schools and Colleges

Cumulative income is £48k higher than 17/18. In comparison to the previous year, income increased in Nottingham by 13%, London 19% and Manchester 90%.

National Justice Museum Education continues to develop its kinaesthetic learning activities offering children the experience of engaging in the criminal and civil justice systems. The focus of this work is the sites of legal interest where the children can explore contemporary and historical subject matter relating to the law.

Rental Income

A long-standing tenant vacated their space in our building early in 2018. From June 18, a large amount of that space has been occupied with the second floor being rented from December 2018.

The café continues to be run by Pulp Friction, from whom we do not take a rental currently.

In consideration of the above, in 2018/19 the Museum rent reduced by 29% to £87,491.

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Trustees' report (continued)
for the year ended 31 March 2019

Heritage Assets Valuation

Heritage assets were revalued in the year. The valuation was performed by Mellors & Kirk in two separate site visits. The key items within the collection were reviewed and have increased in 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

Prior to any gains on the revaluation of Heritage Assets, there was an overall surplus for the year of £26,770. Adding back non cash amounts (depreciation) of £110,725 the charity achieved a surplus of £137,495.

Restricted reserves are £1,013,861 and unrestricted reserves are £477,631.

This is a time of great change for the charity as we have rebranded to become a national organisation and must now make sure we are working as efficiently as possible to deliver the strategic plan, looking for opportunities to increase our income and manage costs.

Whilst we continue to face challenges with retaining tenants and the management of the City of Caves whilst the Broadmarsh shopping centre is closed and looking to the future when the centre re-opens and the charity will need to fund the development of a shop front within it, we also have opportunities with our re-brand, widening fundraising and the appeal of the newly refurbished Museum, as well as the opportunities which are being generated as part of our NPO project.

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. 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 with representation of the 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 responded to by trustees if there are any changes.

Principal risks for the trust during 2018/19 were:

1. City of Caves, financial risk if closure takes place due to refurbishment of the Broadmarsh Centre.

This risk has been managed by an alternative entrance being constructed during the works which has meant that we have been able to maintain access and visitor numbers.

2. Development of local attractions, financial risk if new capital funded initiatives based in Nottingham draw visitors away from the trust's Heritage Visitor Attractions.

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Trustees' report (continued)
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3. Tenants leaving: financial risk of main tenants moving out of the museum's site.

Current status is that the senior executive meets regularly with tenants to manage the relationships and secure arrangements through contracts. Office particulars are made available to outside agencies and interested parties, so a network can be approached if vacancies come up.

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.

Unrestricted reserves at 31 March 2019 were £477,631 (2018: £380,099). 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.

Structure, governance and management

a. Constitution

The charity is registered as a company limited by guarantee.

The charity is constituted under a Memorandum of Association dated 27 October 1993 and is a registered charity number 1030554.

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)". Both operate from the principal address which is Shire Hall, High Pavement, Lace Market, Nottingham, NG1 1HN. Since October 2010 the NCCL have 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.

b. Method 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.

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Trustees' report (continued)
for the year ended 31 March 2019

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.

A review of all salaries was discussed at the Finance and Audit Committee in August 2019, who assess the recommendations and in turn review the Chief Executive's salary, making final recommendations to the Governance committee for authorisation.

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.

Plans for future periods

a. Future developments

We will be delivering the NPO project for the Arts Council over the next few years until April 2022. In addition to this we continue to look for other funding opportunities to fund different parts of our work, as well as working towards applying for the next round of ACE NPO funding. We have also secured funding to deliver a new education workshop called 'Choices and Consequences' which will educate children about knife crime.

Trustees' responsibilities statement

The Trustees (who are also directors of National Justice Museum 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable group's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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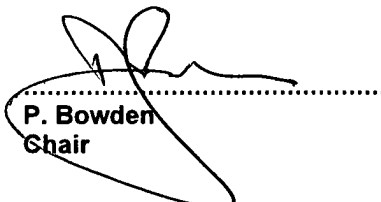
Trustees' report (continued)
for the year ended 31 March 2019

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.

This report was approved by the Trustees, on 19/9/19 and signed on their behalf by:



P. Bowden
Chair

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 charity') and its subsidiaries (the 'group') for the year ended 31 March 2019 which comprise the group Consolidated statement of financial activities incorporating income and expenditure account, the group Consolidated balance sheet, the group 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 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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Independent auditors' report to the members of National Justice Museum

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.

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.

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.

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Independent auditors' report to the members of National Justice Museum

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, 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 members 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.

Smith Cooper Audit Limited

Sarah Flear (Senior statutory auditor)
for and on behalf of
Smith Cooper Audit Limited
Chartered Accountants and Statutory Auditors
2 Lace Market Square
NG1 1PB
Date: 27/9/19

NATIONAL JUSTICE MUSEUM
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**Consolidated statement of financial activities incorporating income and expenditure account
for the year ended 31 March 2019**

| | Note | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|--|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| INCOME FROM: | | | | | |
| Donations and legacies | 2 | - | 52,314 | 52,314 | 71,144 |
| Charitable activities | 5 | 146,863 | 1,175,766 | 1,322,629 | 1,198,441 |
| Other trading activities | 3 | - | 182,194 | 182,194 | 165,729 |
| Investment income | 4 | - | 165 | 165 | 33 |
| Other income | 6 | - | 540 | 540 | 728 |
| TOTAL INCOME | | 146,863 | 1,410,979 | 1,557,842 | 1,436,075 |
| EXPENDITURE ON: | | | | | |
| Raising funds: | | | | | |
| Fundraising expenses | 7 | - | - | - | 1,968 |
| Other trading activities | 3 | - | 123,293 | 123,293 | 109,615 |
| Charitable activities | 8 | 109,529 | 1,298,250 | 1,407,779 | 1,401,634 |
| TOTAL EXPENDITURE | | 109,529 | 1,421,543 | 1,531,072 | 1,513,217 |
| NET BEFORE TRANSFERS | | 37,334 | (10,564) | 26,770 | (77,142) |
| Transfers between Funds | 23 | (108,096) | 108,096 | - | - |
| NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES | | (70,762) | 97,532 | 26,770 | (77,142) |
| Gains on revaluations of fixed assets | | 70,500 | - | 70,500 | - |
| NET MOVEMENT IN FUNDS | | (262) | 97,532 | 97,270 | (77,142) |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 1,014,123 | 380,099 | 1,394,222 | 1,471,364 |
| TOTAL FUNDS CARRIED FORWARD | | 1,013,861 | 477,631 | 1,491,492 | 1,394,222 |

The notes on pages 19 to 38 form part of these financial statements.

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

Consolidated balance sheet
as at 31 March 2019

| | Note | £ | 2019 £ | £ | 2018 £ |
|---|------|----------------|------------------|----------------|------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 16 | | 1,005,221 | | 960,185 |
| CURRENT ASSETS | | | | | |
| Stocks | 19 | 14,199 | | 16,641 | |
| Debtors | 20 | 105,214 | | 140,318 | |
| Cash at bank and in hand | | 768,957 | | 632,461 | |
| | | <u>888,370</u> | | <u>789,420</u> | |
| CREDITORS: amounts falling due within one year | 21 | (402,099) | | (355,383) | |
| NET CURRENT ASSETS | | | <u>486,271</u> | | <u>434,037</u> |
| NET ASSETS | | | <u>1,491,492</u> | | <u>1,394,222</u> |
| CHARITY FUNDS | | | | | |
| Restricted funds | 23 | | 1,013,861 | | 1,014,123 |
| Unrestricted funds | 23 | | 477,631 | | 380,099 |
| TOTAL FUNDS | | | <u>1,491,492</u> | | <u>1,394,222</u> |

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. 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 the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19/9/19 and signed on their behalf, by:


.....
P Bowden, Chair

The notes on pages 19 to 38 form part of these financial statements.

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

Company balance sheet
as at 31 March 2019

| | Note | £ | 2019 £ | £ | 2018 £ |
|---|------|----------------|------------------|----------------|------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 16 | | 1,004,843 | | 959,603 |
| Investments | 17 | | 1 | | 1 |
| | | | <u>1,004,844</u> | | <u>959,604</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 20 | 102,837 | | 133,263 | |
| Cash at bank | | 753,572 | | 620,737 | |
| | | <u>856,409</u> | | <u>754,000</u> | |
| CREDITORS: amounts falling due within one year | 21 | (383,369) | | (332,938) | |
| NET CURRENT ASSETS | | | <u>473,040</u> | | <u>421,062</u> |
| NET ASSETS | | | <u>1,477,884</u> | | <u>1,380,666</u> |
| CHARITY FUNDS | | | | | |
| Restricted funds | 23 | | 1,191,470 | | 1,091,926 |
| Unrestricted funds | 23 | | 286,414 | | 288,740 |
| TOTAL FUNDS | | | <u>1,477,884</u> | | <u>1,380,666</u> |

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 151 of the Charities Act 2011.

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P Bowden, Chair

The notes on pages 19 to 38 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 2019

| | Note | 2019 £ | 2018 £ |
|--|------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Net cash provided by operating activities | 25 | <u>221,757</u> | <u>48,800</u> |
| Cash flows from investing activities: | | | |
| Purchase of tangible fixed assets | | <u>(85,261)</u> | <u>(111,293)</u> |
| Net cash used in investing activities | | <u>(85,261)</u> | <u>(111,293)</u> |
| Change in cash and cash equivalents in the year | | 136,496 | (62,493) |
| Cash and cash equivalents brought forward | | <u>632,461</u> | <u>694,954</u> |
| Cash and cash equivalents carried forward | 26 | <u><u>768,957</u></u> | <u><u>632,461</u></u> |

The notes on pages 19 to 38 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 2019

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (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 Statement of financial activities (SOFA) and 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.

No separate SOFA has been presented for the company alone as permitted by section 408 of the Companies Act 2006.

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 2019 the company generated a surplus of £97,218 (2018: deficit of £77,142).

1.3 Company status

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

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 company 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 company 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.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

1. ACCOUNTING POLICIES (continued)

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 for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 company; this is normally upon notification of the interest paid or payable by the Bank.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

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 and Governance costs are costs incurred on the company's educational operations, 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 carried 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 | - | 33% straight line basis |
| Fixtures and fittings | - | 10-50% straight line basis |

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

1. ACCOUNTING POLICIES (continued)

1.9 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 fair 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 shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

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

1.10 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.11 Stocks

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

1.12 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 profits 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.

Deferred tax assets and liabilities are discounted.

1.13 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.

1.14 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.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

1. ACCOUNTING POLICIES (continued)

1.15 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.16 Financial instruments

The charity 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.

1.17 Pensions

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

1.18 Heritage assets

The charity 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 charity.

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 charity.

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.

1.19 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.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

2. INCOME FROM DONATIONS AND LEGACIES

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|-------------------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations | - | 187 | 187 | 8,708 |
| Similar incoming resources | - | 52,127 | 52,127 | 62,436 |
| Total donations and legacies | - | 52,314 | 52,314 | 71,144 |
| Total 2018 | - | 71,144 | 71,144 | |

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.

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|---|--|--|---------------------------------------|---------------------------------------|
| Trading income | | | | |
| Sales | - | 182,194 | 182,194 | 165,729 |
| Trading expenses | | | | |
| Opening stock | - | 16,641 | 16,641 | 14,039 |
| Closing stock | - | (14,199) | (14,199) | (16,641) |
| Direct shop and cafe costs | - | 12,444 | 12,444 | 21,379 |
| Direct corporate costs | - | 57,740 | 57,740 | 40,619 |
| Deferred tax - origination and reversal of timing differences | - | 12 | 12 | 34 |
| Administrative expenses | - | 11,048 | 11,048 | 11,774 |
| Wages and salaries | - | 37,069 | 37,069 | 35,370 |
| Employers NI | - | 1,997 | 1,997 | 2,651 |
| Fundraising trading expenses - Pensions | - | 337 | 337 | 186 |
| | - | 204 | 204 | 204 |
| Net income from trading activities | - | 123,293 | 123,293 | 109,615 |
| | - | 58,901 | 58,901 | 56,114 |

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

4. INVESTMENT INCOME

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Investment income | - | 165 | 165 | 33 |
| <i>Total 2018</i> | - | 33 | 33 | |

5. INCOME FROM CHARITABLE ACTIVITIES

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|---|--|--|---------------------------------------|---------------------------------------|
| Admission fees | - | 585,297 | 585,297 | 549,024 |
| Rental income | - | 87,491 | 87,491 | 123,567 |
| Schools and education income | 3,915 | 262,931 | 266,846 | 218,125 |
| Crime reduction project income | 16,443 | - | 16,443 | 158,626 |
| National Portfolio Organisations income | - | 240,047 | 240,047 | - |
| Heritage lottery funding income | 54,069 | - | 54,069 | 104,179 |
| Capital project income | 27,836 | - | 27,836 | 44,920 |
| Theatre of Law income | 8,001 | - | 8,001 | - |
| Local Improvement Scheme income | 4,986 | - | 4,986 | - |
| Choices and Consequences income | 31,613 | - | 31,613 | - |
| | 146,863 | 1,175,766 | 1,322,629 | 1,198,441 |
| <i>Total 2018</i> | <i>310,993</i> | <i>887,448</i> | <i>1,198,441</i> | |

6. OTHER INCOMING RESOURCES

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|------------------------------|--|--|---------------------------------------|---------------------------------------|
| Consultancy and other income | - | 540 | 540 | 728 |
| | - | 540 | 540 | 728 |
| <i>Total 2018</i> | <i>-</i> | <i>728</i> | <i>728</i> | |

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

7. COSTS OF RAISING FUNDS

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|------------------------------|--|--|---------------------------------------|---------------------------------------|
| General fundraising expenses | - | - | - | 1,968 |
| <i>Total 2018</i> | - | 1,968 | 1,968 | |

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ | Total funds 2018 £ |
|--------------------------|--|--|---------------------------------------|---------------------------------------|
| Visitor attraction | - | 841,207 | 841,207 | 743,766 |
| Schools | - | 256,103 | 256,103 | 323,547 |
| Crime Reduction Projects | 50,484 | - | 50,484 | 163,266 |
| Other Grant Funding | 59,045 | 200,940 | 259,985 | 171,055 |
| | 109,529 | 1,298,250 | 1,407,779 | 1,401,634 |
| <i>Total 2018</i> | 256,518 | 1,145,116 | 1,401,634 | |

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2019**

9. CHARITABLE ACTIVITY EXPENDITURE

| | Visitor attraction £ | Schools £ | Crime Reduction Projects £ | Other Grant Funding £ | Total 2019 £ | Total 2018 £ |
|----------------------------|----------------------------|----------------|-------------------------------------|-----------------------------|--------------------|--------------------|
| Administration expenses | (955) | - | - | - | (955) | - |
| Purchases | 7,082 | 3,494 | 39,535 | 196,065 | 246,176 | 132,105 |
| Repairs and maintenance | 1,446 | - | - | - | 1,446 | 584 |
| Other office expenses | 570 | 1,565 | - | - | 2,135 | 2,319 |
| Other admin expenses | 33,752 | - | - | 11,875 | 45,627 | 98,213 |
| Rent | - | 122 | - | - | 122 | 14,030 |
| Motor and travel expenses | 633 | 8,377 | - | - | 9,010 | 6,454 |
| Internal recharges | - | (23,367) | 10,949 | (76,347) | (88,765) | - |
| Governance costs (note 10) | 33,046 | - | - | - | 33,046 | 24,606 |
| Support costs (Note 10) | 421,931 | 56,836 | - | 78,410 | 557,177 | 618,205 |
| Wages and salaries | 286,662 | 192,930 | - | 49,982 | 529,574 | 470,347 |
| National insurance | 20,470 | 13,813 | - | - | 34,283 | 32,496 |
| Pension cost | 3,458 | 2,333 | - | - | 5,791 | 2,276 |
| | <u>808,095</u> | <u>256,103</u> | <u>50,484</u> | <u>259,985</u> | <u>1,374,667</u> | <u>1,401,635</u> |
| <i>Total 2018</i> | <u>743,767</u> | <u>323,547</u> | <u>163,266</u> | <u>171,055</u> | <u>1,401,635</u> | |

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

10. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

| | General support | Governance function | Total 2019 | Total 2018 |
|--|------------------------|----------------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| Rates and water | 16,585 | - | 16,585 | 21,851 |
| Light and heat | 44,997 | - | 44,997 | 51,768 |
| Repairs and maintenance | 33,807 | - | 33,807 | 23,285 |
| Insurance | 21,092 | - | 21,092 | 15,412 |
| Other establishment costs | 3,650 | - | 3,650 | 4,049 |
| Other professional fees | 35,030 | - | 35,030 | 20,437 |
| Communication and information technology | 24,165 | - | 24,165 | 24,105 |
| Other office expenses | 15,877 | - | 15,877 | 34,940 |
| Auditors remuneration | - | 9,050 | 9,050 | 8,795 |
| Legal fees | - | 9,697 | 9,697 | 4,634 |
| Bank charges | - | 14,299 | 14,299 | 10,883 |
| Trustees travel reimbursed | - | - | - | 294 |
| Wages and salaries | 258,620 | - | 258,620 | 280,934 |
| National insurance | 18,516 | - | 18,516 | 20,364 |
| Pension cost | 6,428 | - | 6,428 | 8,179 |
| Depreciation | 78,410 | - | 78,410 | 112,881 |
| Total | 557,177 | 33,046 | 590,223 | 642,811 |

11. NET INCOME/(EXPENDITURE)

This is stated after charging:

| | 2019 | 2018 |
|--|-------------|-------------|
| | £ | £ |
| Depreciation of tangible fixed assets: | | |
| - owned by the charitable group | 110,725 | 113,381 |
| Auditors' remuneration | 11,190 | 10,875 |

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

The total value of legal services donated to the Trust during the year was £NIL (2018 - £9,625).

12. AUDITORS' REMUNERATION

The Auditor's remuneration for the group amounts to total audit fees of £10,690 (2018 - £10,375) and fees for non-audit services of £500 (2018 - £500).

NATIONAL JUSTICE MUSEUM
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Notes to the financial statements
for the year ended 31 March 2019

13. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2018: £NIL) and no trustees are accruing pension arrangements.

The total amount of employee benefits received by key management personnel is £160,181 (2018: £132,667).

Expenses waived by Trustees totalled £2,920 (2018: £2,932) in relation to travel costs incurred but not reimbursed.

The reimbursement of trustees expenses, which included £NIL (2018: £NIL) that has been paid directly to third parties, was as follows:

| | 2019 | 2019 | 2018 | 2018 |
|-------------|---------------|-------------|---------------|-------------|
| | Number | £ | Number | £ |
| Travel | - | - | - | - |
| Subsistence | - | - | 9 | 294 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | - | - | 9 | 294 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

14. STAFF COSTS

Staff costs were as follows:

| | 2019 | 2018 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 826,263 | 786,651 |
| Social security costs | 54,796 | 55,511 |
| Other pension costs | 12,556 | 10,640 |
| | <hr/> | <hr/> |
| | 893,615 | 852,802 |
| | <hr/> | <hr/> |

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

| 2019 | 2018 |
|-------------|-------------|
| No. | No. |
| 57 | 52 |
| <hr/> | <hr/> |

No employee received remuneration amounting to more than £60,000 (2018: no employee received remuneration amounting to more than £60,000).

The number of hours of time donated by general volunteers during the year is approximately 4,605 hours (2018: 1,997 hours). This has an approximate value of £40,639 (2018: £27,771) to the charity.

15. 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.

NATIONAL JUSTICE MUSEUM
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2019

16. TANGIBLE FIXED ASSETS

| Group | Exhibition assets £ | Leasehold improvements £ | Office equipment £ | Fixtures and fittings £ |
|-------------------------------|------------------------------------|---|-----------------------------------|--|
| Cost & Valuation | | | | |
| At 1 April 2018 | 1,676,434 | 1,165,753 | 379,996 | 49,084 |
| Additions | 25,542 | 23,166 | 17,700 | 18,853 |
| Disposals | (17,305) | - | (47,890) | - |
| Revaluation surplus/(deficit) | - | - | - | - |
| At 31 March 2019 | 1,684,671 | 1,188,919 | 349,806 | 67,937 |
| Depreciation | | | | |
| At 1 April 2018 | 1,343,760 | 810,620 | 367,438 | 7,992 |
| Charge for the year | 53,488 | 41,696 | 9,784 | 5,757 |
| On disposals | (17,305) | - | (47,890) | - |
| At 31 March 2019 | 1,379,943 | 852,316 | 329,332 | 13,749 |
| Net book value | | | | |
| At 31 March 2019 | 304,728 | 336,603 | 20,474 | 54,188 |
| At 31 March 2018 | 332,674 | 355,133 | 12,558 | 41,092 |
| Group | | | Heritage Assets £ | Total £ |
| Cost & Valuation | | | | |
| At 1 April 2018 | | | 218,728 | 3,489,995 |
| Additions | | | - | 85,261 |
| Disposals | | | - | (65,195) |
| Revaluation surplus/(deficit) | | | 70,500 | 70,500 |
| At 31 March 2019 | | | 289,228 | 3,580,561 |
| Depreciation | | | | |
| At 1 April 2018 | | | - | 2,529,810 |
| Charge for the year | | | - | 110,725 |
| On disposals | | | - | (65,195) |
| At 31 March 2019 | | | - | 2,575,340 |
| Net book value | | | | |
| At 31 March 2019 | | | 289,228 | 1,005,221 |
| At 31 March 2018 | | | 218,728 | 960,185 |

Heritage assets held are historical and scientific 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 have resulted in an increase in the carrying value of heritage assets of £70,500. The Trustees believe the carrying value of £289,228 represents the open market value as at 31 March 2019. There were no material changes in heritage assets held or their valuation in the preceeding 3 years.

NATIONAL JUSTICE MUSEUM
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Notes to the financial statements
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16 TANGIBLE FIXED ASSETS (continued)

| Company | Exhibition assets £ | Leasehold improvements £ | Office equipment £ | Fixtures and fittings £ |
|-------------------------------|------------------------------------|---|-----------------------------------|--|
| Cost & Valuation | | | | |
| At 1 April 2018 | 1,676,434 | 1,165,753 | 347,876 | 49,084 |
| Additions | 25,542 | 23,166 | 17,700 | 18,853 |
| Disposals | (17,305) | - | (47,890) | - |
| Revaluation surplus/(deficit) | - | - | - | - |
| At 31 March 2019 | 1,684,671 | 1,188,919 | 317,686 | 67,937 |
| Depreciation | | | | |
| At 1 April 2018 | 1,343,760 | 810,620 | 335,900 | 7,992 |
| Charge for the year | 53,488 | 41,696 | 9,580 | 5,757 |
| On disposals | (17,305) | - | (47,890) | - |
| At 31 March 2019 | 1,379,943 | 852,316 | 297,590 | 13,749 |
| Net book value | | | | |
| At 31 March 2019 | 304,728 | 336,603 | 20,096 | 54,188 |
| At 31 March 2018 | 332,674 | 355,133 | 11,976 | 41,092 |
| | | | Heritage Assets £ | Total £ |
| Company | | | | |
| Cost & Valuation | | | | |
| At 1 April 2018 | | | 218,728 | 3,457,875 |
| Additions | | | - | 85,261 |
| Disposals | | | - | (65,195) |
| Revaluation surplus/(deficit) | | | 70,500 | 70,500 |
| At 31 March 2019 | | | 289,228 | 3,548,441 |
| Depreciation | | | | |
| At 1 April 2018 | | | - | 2,498,272 |
| Charge for the year | | | - | 110,521 |
| On disposals | | | - | (65,195) |
| At 31 March 2019 | | | - | 2,543,598 |
| Net book value | | | | |
| At 31 March 2019 | | | 289,228 | 1,004,843 |
| At 31 March 2018 | | | 218,728 | 959,603 |

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**Notes to the financial statements
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17. FIXED ASSET INVESTMENTS

| Company Cost | Shares in group undertakings £ |
|-----------------------------------|---|
| At 1 April 2018 and 31 March 2019 | <u><u>1</u></u> |

18. 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 2019 | £ 33,988 |
| Total liabilities as at 31 March 2019 | £ (20,379) |
| Total equity as at 31 March 2019 | £ 13,609 |

| | |
|--|-------------|
| Turnover for the year ended 31 March 2019 | £ 182,194 |
| Expenditure for the year ended 31 March 2019 | £ (122,338) |
| Profit for the year ended 31 March 2019 | £ 59,856 |

19. STOCKS

| | <u>Group</u> | | <u>Company</u> | |
|--------------------------|---------------|---------------|----------------|-----------|
| | 2019 £ | 2018 £ | 2019 £ | 2018 £ |
| Shop and corporate stock | <u>14,199</u> | <u>16,641</u> | <u>-</u> | <u>-</u> |

NATIONAL JUSTICE MUSEUM
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Notes to the financial statements
for the year ended 31 March 2019

20. DEBTORS

| | <u>Group</u> | | <u>Company</u> | |
|------------------------------------|----------------|----------------|----------------|----------------|
| | 2019 | 2018 | 2019 | 2018 |
| | £ | £ | £ | £ |
| Trade debtors | 57,831 | 38,566 | 54,050 | 32,103 |
| Amounts owed by group undertakings | - | - | 1,650 | - |
| Other debtors | 14,763 | 11,785 | 14,676 | 11,364 |
| Prepayments and accrued income | 32,461 | 89,796 | 32,461 | 89,796 |
| Deferred tax asset (see note 22) | 159 | 171 | - | - |
| | <u>105,214</u> | <u>140,318</u> | <u>102,837</u> | <u>133,263</u> |

21. CREDITORS: Amounts falling due within one year

| | <u>Group</u> | | <u>Company</u> | |
|------------------------------------|----------------|----------------|----------------|----------------|
| | 2019 | 2018 | 2019 | 2018 |
| | £ | £ | £ | £ |
| Trade creditors | 106,395 | 91,514 | 101,098 | 84,408 |
| Amounts owed to group undertakings | - | - | - | 2,857 |
| Other taxation and social security | 25,897 | 21,685 | 25,897 | 21,685 |
| Other creditors | 7,696 | 3,538 | 7,696 | 3,538 |
| Accruals and deferred income | 262,111 | 238,646 | 248,678 | 220,450 |
| | <u>402,099</u> | <u>355,383</u> | <u>383,369</u> | <u>332,938</u> |

Deferred income

| | <u>Group</u> | <u>Company</u> |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Deferred income at 1 April 2018 | 86,854 | 70,640 |
| Resources deferred during the year | 144,682 | 133,385 |
| Amounts released during the year | (86,854) | (70,640) |
| Deferred income at 31 March 2019 | <u>144,682</u> | <u>133,385</u> |

22. DEFERRED TAXATION

| | <u>Group</u> | | <u>Company</u> | |
|--------------------------------------|--------------|------------|----------------|----------|
| | 2019 | 2018 | 2019 | 2018 |
| | £ | £ | £ | £ |
| At beginning of year | 171 | 205 | - | - |
| (Charged)/released in the year (P&L) | (12) | (34) | - | - |
| At end of year | <u>159</u> | <u>171</u> | <u>-</u> | <u>-</u> |

NATIONAL JUSTICE MUSEUM
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Notes to the financial statements
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22. DEFERRED TAXATION (continued)

The deferred taxation balance is made up as follows:

| | <u>Group</u> | | <u>Company</u> | |
|--------------------------------|--------------|------|----------------|------|
| | 2019 | 2018 | 2019 | 2018 |
| | £ | £ | £ | £ |
| Accelerated capital allowances | 159 | 171 | - | - |

23. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

| | Balance at 1 April 2018 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2019 £ |
|-------------------------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | | |
| General Funds - all funds | 366,542 | 988,738 | (1,019,861) | 108,096 | - | 443,515 |
| Designated fund - NPO | - | 240,047 | (219,540) | - | - | 20,507 |
| Reserves - subsidiary | 13,557 | 182,194 | (182,142) | - | - | 13,609 |
| | <u>380,099</u> | <u>1,410,979</u> | <u>(1,421,543)</u> | <u>108,096</u> | <u>-</u> | <u>477,631</u> |
| Restricted funds | | | | | | |
| Heritage Assets | 218,728 | - | - | - | 70,500 | 289,228 |
| HAC | 43,468 | 3,915 | - | - | - | 47,383 |
| Education projects | 100,296 | 16,443 | (18,871) | (97,868) | - | - |
| Get up Stand Up Equipment | 143 | - | - | (143) | - | - |
| HLF project | 606,568 | 54,069 | (46,058) | - | - | 614,579 |
| Biffa project | 44,920 | 27,836 | - | (10,085) | - | 62,671 |
| Choices and Consequences project | - | 31,613 | (31,613) | - | - | - |
| Creative court - LIS | - | 4,986 | (4,986) | - | - | - |
| Law Society - Theatre of Law | - | 8,001 | (8,001) | - | - | - |
| | <u>1,014,123</u> | <u>146,863</u> | <u>(109,529)</u> | <u>(108,096)</u> | <u>70,500</u> | <u>1,013,861</u> |
| Total of funds | <u>1,394,222</u> | <u>1,557,842</u> | <u>(1,531,072)</u> | <u>-</u> | <u>70,500</u> | <u>1,491,492</u> |

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Notes to the financial statements
for the year ended 31 March 2019

23. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

| | <i>Balance at 1 April 2017 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 March 2018 £</i> |
|---------------------------|--|---------------------|--------------------------|-----------------------------------|---|
| General funds | | | | | |
| General Funds - all funds | 417,976 | 959,353 | (1,013,255) | 2,468 | 366,542 |
| Reserves - subsidiary | 13,469 | 165,729 | (165,641) | - | 13,557 |
| Restricted funds | | | | | |
| Heritage Assets | 215,750 | - | - | 2,978 | 218,728 |
| HAC | 40,200 | 3,268 | - | - | 43,468 |
| Education projects | 96,228 | 158,626 | (163,266) | 8,708 | 100,296 |
| Get up Stand Up Equipment | 14,297 | - | - | (14,154) | 143 |
| HLF project | 673,444 | 104,179 | (171,055) | - | 606,568 |
| Biffa project | - | 44,920 | - | - | 44,920 |
| | <u>1,039,919</u> | <u>310,993</u> | <u>(334,321)</u> | <u>(2,468)</u> | <u>1,014,123</u> |
| Total of funds | <u>1,471,364</u> | <u>1,436,075</u> | <u>(1,513,217)</u> | <u>-</u> | <u>1,394,222</u> |

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.

Education projects represent restricted funding received in respect of various projects which are used to further the Trust's charitable objectives.

Get Up Stand Up Equipment represents the restricted funding received in respect of the purchase of capital assets for the Get Up Stand Up project.

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

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 Education was awarded a small amount of funding (£5,000) to deliver a revised version of Creative Court. This funding runs for 3 years and has been supplemented by a contribution of £1,000 from Mansfield to focus delivery of the project in that area. This work is ongoing, with volunteers being trained during the autumn 2019, moving to delivery in Mansfield primary schools during spring and summer terms 2019/20.

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 will be fully launched in September 2019.

NATIONAL JUSTICE MUSEUM
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23. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - CURRENT YEAR

| | Balance at 1 April 2018 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2019 £ |
|------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------|-------------------------------------|
| General funds | 380,099 | 1,410,979 | (1,421,543) | 108,096 | - | 477,631 |
| Restricted funds | 1,014,123 | 146,863 | (109,529) | (108,096) | 70,500 | 1,013,861 |
| | <u>1,394,222</u> | <u>1,557,842</u> | <u>(1,531,072)</u> | <u>-</u> | <u>70,500</u> | <u>1,491,492</u> |

SUMMARY OF FUNDS - PRIOR YEAR

| | Balance at 1 April 2017 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2018 £ |
|------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| General funds | 431,445 | 1,125,082 | (1,178,896) | 2,468 | 380,099 |
| Restricted funds | 1,039,919 | 310,993 | (334,321) | (2,468) | 1,014,123 |
| | <u>1,471,364</u> | <u>1,436,075</u> | <u>(1,513,217)</u> | <u>-</u> | <u>1,394,222</u> |

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

| | Restricted funds 2019 £ | Unrestricted funds 2019 £ | Total funds 2019 £ |
|--|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 903,807 | 101,414 | 1,005,221 |
| Current assets | 168,363 | 719,848 | 888,211 |
| Creditors due within one year | (58,309) | (343,790) | (402,099) |
| Provisions for liabilities and charges | - | 159 | 159 |
| | <u>1,013,861</u> | <u>477,631</u> | <u>1,491,492</u> |

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24. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

| | <i>Restricted funds 2018 £</i> | <i>Unrestricted funds 2018 £</i> | <i>Total funds 2018 £</i> |
|--|--|--|---------------------------------------|
| Tangible fixed assets | 825,439 | 134,746 | 960,185 |
| Current assets | 210,822 | 578,427 | 789,249 |
| Creditors due within one year | (22,138) | (333,245) | (355,383) |
| Provisions for liabilities and charges | - | 171 | 171 |
| | <u>1,014,123</u> | <u>380,099</u> | <u>1,394,222</u> |

25. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | <u>Group</u> |
|--|---------------------|
| | 2019 |
| | £ |
| Net income/(expenditure) for the year (as per Statement of Financial Activities) | 26,770 |
| Adjustment for: | |
| Depreciation charges | 110,726 |
| Loss on the sale of fixed assets | - |
| Decrease/(increase) in stocks | 2,442 |
| Decrease in debtors | 36,312 |
| Increase/(decrease) in creditors | 45,507 |
| Net cash provided by operating activities | 221,757 |

26. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | <u>Group</u> |
|--------------|---------------------|
| | 2019 |
| | £ |
| Cash in hand | 768,957 |
| Total | 768,957 |

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27. PENSION COMMITMENTS

The group operates 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 £12,219 (2018 - £10,640). Contributions totalling £NIL (2018 - £NIL) were payable to the fund at the balance sheet date and are included in creditors.

28. OPERATING LEASE COMMITMENTS

At 31 March 2019 the total of the group's future minimum lease payments under non-cancellable operating leases was:

| Group | 2019 | 2018 |
|-------------------------|--------------|---------------|
| | £ | £ |
| Amounts payable: | | |
| Within 1 year | 4,772 | 4,672 |
| Between 1 and 5 years | 4,955 | 9,344 |
| Total | 9,727 | 14,016 |

29. RELATED PARTY TRANSACTIONS

Information about related party transactions and outstanding balances at the year end is outlined below:

M Blair, a trustee, is a non-executive director of Notts TV. Expenditure of £NIL (2018 - £594) was made during the year to this company.

30. COMPANY LIMITED BY GUARANTEE

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

Every member of the 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.