

THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDING 31 MARCH 2020

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2020**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2020**

Trustee Prisoners of Conscience Appeal Fund (Trustee) Limited

Directors of the Corporate Trustee Diba Alikhani (appointed 3 January 2020)
Ian Baker
Dr Lynn Bindman (resigned 3 January 2020)
Victoria Brittain
Dorothy Connell
John Cooper QC (resigned 3 January 2020)
Justin Glenister
Stephania Grant
Roger Harrison
Catriona Jarvis (resigned 3 January 2020)
Tabitha Nice
Maria Saro-Wiwa
Ansel Wong (resigned 3 January 2020)

Chief Executive Gary Allison

Principle address of the charity PO Box 61044
London
SE1 1UP

Charity number 213766

Bankers HSBC PLC
90 Baker Street
London
W1U 6AX

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

Independent examiner Alison Ward FCCA
Chartered Certified Accountants
28 Hills Road
Buckhurst Hill
Essex
IG9 SRS

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2020**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2020. The statutory information is shown on Page 1.

Structure, Governance and Management Constitution and Charity Objectives

The Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a Charitable Trust with the object of relieving the hardship of prisoners of conscience and their families and also to cover the costs of travel and resettlement of former prisoners of conscience who have been granted asylum in other countries. In addition, it can provide funds for the relief of poverty of those who have fled their country to avoid being imprisoned for their beliefs; but excluding those guilty of crimes of violence, inciting violence, or fomenting hatred between races.

In 2011 a new company was established; The Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole corporate trustee of the charity. All the serving trustees resigned in December 2011 and, except for two of their number, they were all appointed as Directors of the Corporate Trustee. The object of PoC has now been condensed as follows:

The object of the charity is to relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such person) who has performed an act of conscience for which he or she has been, or is likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence. The charity is considering adding further charitable purposes to prevent poverty and promote the human rights of prisoners of conscience. The additional purposes are under consideration and likely to be finalised in 2020/21.

Recruitment and Appointment of Trustees

PoC no longer has any individual trustees. Its sole trustee is the Corporate Trustee. The Corporate Trustee is therefore responsible for the management of the charitable funds of the Charity. In practice, the Corporate Trustee is represented by and makes decisions through its board of directors who are responsible for running the Corporate Trustee. This structure is illustrated below:

Board of Directors (those who were previously trustees of the Charity)

Prisoners of Conscience Appeal Fund (Trustee) Limited
(the Corporate Trustee)

The Prisoners of Conscience Appeal Fund
(the Charity)

Organisation

PoC is administered by a sole corporate trustee, the board of which meets four times a year. The charity is also supported by a number of distinguished Patrons.

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Induction and Training of Directors of the Corporate Trustee

Once a Director has been appointed, they are issued with a Trustee induction pack, written guidelines, the Trust Deed and the Memorandum and Articles of the Corporate Trustee. They are made aware of their responsibilities as Directors of the Corporate Trustee and the responsibilities of the Corporate Trustee as Trustee of PoC.

All Directors meet quarterly and are in regular contact with the Chief Executive. The Board gives input into and monitors the strategy implemented by the Chief Executive and remains closely involved with PoC's activities. A rotating sub-committee of at least two Directors review and approve every grant made.

Staff

PoC continued to maintain appropriate staffing levels with one full-time, three part-time and between three and six volunteers during the financial year. We thank our staff and volunteers for their dedication to supporting prisoners of conscience.

Equal Opportunities

PoC opposes direct and indirect discrimination in relation to recruitment and training of staff and volunteers, on the grounds of race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background. This also applies to paid staff and volunteers.

PoC's employment and recruitment practices are based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC needs the contribution of all members of society. Thus, active steps are taken to ensure that all members of the community should have equal opportunity to give service.

Safeguarding

PoC has a safeguarding policy in force which applies to all staff and volunteers. No PoC staff or volunteers have direct contact with children or vulnerable adults except at a public event hosted by PoC. Confirmation is sought from all referral agencies, including agencies with overseas activities, that they have in place adequate safeguarding policies and procedures.

Grant Making Policy

PoC's charitable purpose is to relieve poverty for a specific beneficiary group by offering financial grants and practical assistance to eligible prisoners of conscience and their families. A prisoner of conscience refers to any person throughout the world (and any spouse, child or dependant of any such person) who has performed an act of conscience for which he or she has been, or is likely to be imprisoned, persecuted or subjected to suffering, or has fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence.

Applications for financial grants are made through approved third-party agencies on behalf of individuals and families. The aim is to help people whose lives have been destroyed by persecution to make a new start and to positively transform their lives. PoC must be satisfied that these criteria have been met and that the needs of any persons seeking assistance are clearly established. PoC must also ensure that in allocating its financial grants to its beneficiaries it does not result in any detrimental effects to the beneficiary themselves or their families or any other section of society or the environment.

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Public Benefit

PoC uses its donated funds for financial grants and practical assistance for its beneficiaries, regardless of where they live and at no cost to them personally. As there are few other organisations that can offer similar support to this group of individuals, in most cases, PoC is the only organisation that can offer such assistance to prisoners of conscience and their families worldwide. PoC also uses its resources to fund bursaries, to allow prisoners of conscience in the UK to convert their qualifications to UK-recognised standards, enabling them to resume their lives and careers in exile. We believe that offering such vital support to people in distress at key times in their lives is of a public benefit as well as a benefit to the individuals concerned.

The Trustee of PoC has paid due regard to the Charity Commission's guidance on public benefit and is satisfied that PoC is fulfilling its responsibilities with regard to public benefit.

Activities in 2019/20

To further our aim of relieving the poverty of prisoners of conscience, we distributed 148 grants totaling £123,187. We also assisted an additional, approximate 299 dependants, which gives a total of people assisted at 447 – an increase of 42% on 2018/19.

We collaborated with 29 different referral agencies in the UK and overseas. Grant requests are processed weekly through our secure online grant application system and a sub-committee of two trustees approve each application, with advice from the office.

PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen and include many organisations who are working on the ground with the beneficiary group we aim to assist. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy.

As with all of our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working.

We will continue to work closely with our overseas referral agencies to be in a position to offer urgent financial relief when it is needed, while taking into account the safety and security of both the applicant and the referral agency staff. To further improve our grants processes we obtain feedback from our referral agencies.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
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FOR THE 12 MONTHS ENDED 31 MARCH 2020**

Use of grants

The aim is to help people whose lives have been destroyed by persecution to make a new start and positively transform their lives. Our grants cover three broad purposes - relief, resettlement and rehabilitation. Our turnaround time for granting applications is swift, usually taking about two weeks to make a decision, with emergencies being able to be handled in 24 hours or less.

Our grants are typically used to supply the applicant's urgent basic needs which include food, clothes, furniture, medical help for their special needs which arise as a result of torture, and educational costs. Larger grants can cover travel costs for family reunion and emergency grants for food and safe accommodation for victims immediately after persecution or torture occurs.

We also have a separate 'Bursaries Fund', which allocates educational grants for re-qualification costs and post-graduate fees to enable refugee professionals in exile to convert their existing qualifications to secure employment on a level commensurate with their skills and experience, enabling them to fulfil their potential and contribute more quickly to the economic, social and cultural life of the UK, which is not just an individual benefit but a public benefit for the community as a whole.

We receive constant evidence, and in many cases, letters of thanks for the huge difference our grants make. A Prisoners of Conscience grant is not just about practical help. It shows people who have been brave enough to stand by their principles that others admire their courage.

Employability panel

In 2018/19 we began work towards launching an employability panel, aimed at improving the opportunities for beneficiaries to find meaningful, skills-related employment and this project continues. The impact achieved through the panel will inform our work and theory of change.

Impact analysis

In 2018/19 we commenced a formal impact analysis project. The results of questionnaires which were sent to beneficiaries and follow-up focus groups are used to shape our work and theory of change. Our first formal impact assessment will be published in the Summer of 2020, following an external audit.

Fundraising

We fundraise annually to raise the income to support all our activities. Our two principal sources of income are charitable trusts and individual donors in the UK. Although many give regularly, few give confirmed pledges to us in advance and so we write regularly to our donors. We report to charitable trusts annually or more frequently throughout the year and we request assistance from our individual donors three or four times in a year.

Donations from individuals amounted to £135,759 in 2019/20. We also benefited from the generous support of 38 different Charitable Trusts at total of £175,064 and received £18,455 in legacy income.

In line with our fundraising strategy our social media and website activities are increasing.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
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Events

Clifford Chance Bursaries Reception

This event is a highlight of the PoC calendar each year where our donors can mingle with our successful bursary holders, staff, trustees, patrons and volunteers. Clifford Chance have kindly hosted this event every year since our 50th anniversary year in 2012. Hosted by the Chair of our corporate trustee, Ansel Wong, other speakers on the night included three bursary holders from Turkey, Zimbabwe and Pakistan.

Big Give Christmas Challenge

We were fortunate again to take part in the Big Give Christmas Challenge where, for a limited time, donors were able to have their donations doubled if they donated through the Big Give initiative. We focused on our Bursaries Fund again this year and thanks to our generous donors reached a total of £38,366.

Risk Management

The Directors of the Corporate Trustee actively examine the major strategic, business and operational risks which the charity faces and confirm that a Risk Register so that the necessary steps can be taken to manage these risks.

The Charity makes grants to individual prisoners of conscience who are generally at great risk in countries with oppressive regimes. Due to issues surrounding the safety and security of our beneficiaries, it may be advisable from time to time that not all our areas of operation to be published.

A risk that a grant may have been obtained through fraudulent means was investigated from October 2018 and concluded in May 2019. This was reported as a serious untoward incident to the Charity Commission and Action Fraud and, following full consideration, the Charity Commission was satisfied that all appropriate steps had been taken to investigate the likely fraud and put in place further preventative processes.

Reserves Policy

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £60,000. This reserve is regularly reviewed to comply with Charity Commission guidance and the free reserves were increased to £70,000 at the end of the 2019/20 financial year.

Investment Policy

The Directors of the Corporate Trustee have considered the most appropriate policy for investing funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

Covid-19 Statement

The potential negative effects of the virus and the consequent economic downturn were recognised from early 2020 and appropriate steps taken, which included all staff working from home, enhanced digital communications with beneficiaries, donors and suppliers and a suitably reduced financial budget for 2020/21.

**THE PRISONERS OF CONSCIENCE APPEAL FUND FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2020 MONTHS ENDED 31 MARCH 2019**

Statement of Trustee's Responsibilities

Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Corporate Trustee on the 1st November 2020 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'Ian Baker', written over a horizontal line.

Baker, I
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEE OF THE PRISONERS OF CONSCIENCE APPEAL FUND
FOR THE TWELVE MONTHS ENDED 31 MARCH 2020**

I report to the trustee on my examination of the accounts of the The Prisoners of Conscience Appeal Fund (the Trust) for the 12 months ended 31 March 2020.

Responsibilities and basis of report

As the charity trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alison Ward FCCA
Alison Ward Accountants
28 Hills Road
Buckhurst Hill
Essex IG9 5RS

1st November 2020

THE PRISONERS OF CONSCIENCE APPEAL FUND
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 MARCH 2020
THE 2018/19 COMPARATIVE ACCOUNTS ARE FOR A FIFTEEN MONTH PERIOD

Income	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds			Designated Funds	Total Funds
					01/04/19-31/03/20 £	Unrestricted Funds £	Restricted Funds £		
Donations and legacies	4	192,317	139,441	-	331,758	196,664	145,729	-	342,393
Income from investments	5	137	-	-	137	126	-	-	126
Total income		192,454	139,441	-	331,895	196,790	145,729	-	342,519
Expenditure:									
Raising funds	6	36,237	24,681	-	60,918	78,904	9,893	-	88,797
Charitable activities	7	149,559	118,248	-	267,807	175,027	101,281	-	276,308
Total expenditure		185,796	142,929	-	328,725	253,931	111,174	-	365,105
Net (expenditure) / income		6,658 (3,488)	-	3,170 (57,141)	34,555	- (22,586)
Transfer between funds		(9,842)	(158)	10,000	-	-	-	-	-
Reconciliation of funds		(3,184)	(3,646)	10,000	3,170	(57,141)	34,555	-	(22,586)
Total funds brought forward		9,121	46,973	60,000	116,094	66,262	12,418	60,000	138,680
Total funds carried forward		£ 5,937	£ 43,327	£ 70,000	£ 119,264	£ 9,121	£ 46,973	£ 60,000	£ 116,094

The charity made no recognised gains and losses other than those reported in the income and expenditure account

The notes on pages 11-21 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
BALANCE SHEET
AT 31 MARCH 2020**

	Note	12 months <u>01/04/19-31/03/20</u>		<u>15 months 01/01/18-31/03/19</u>
		£	£	£
Fixed assets				
Tangible Assets	9		-	-
Current assets				
Debtors	10	19,760		13,167
Cash at bank and in hand		<u>132,231</u>		<u>125,994</u>
		151,991		139,161
Liabilities:				
Creditors: Amount falling due within one year	11	<u>(32,727)</u>		<u>(23,067)</u>
Net current assets / (liabilities)			<u>119,264</u>	<u>116,094</u>
Net assets			<u>119,264</u>	<u>116,094</u>
The funds of the charity:	12			
Restricted income funds	13	43,327		46,973
Designated income funds		70,000		60,000
Unrestricted income funds	13			
General reserve		5,937		9,121
Total charity funds			<u>119,264</u>	<u>116,094</u>

The accounts were approved by the Trustee on 1st November 2020 and signed on its behalf by



Ian Baker
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited
Charity Registration No. 213766

The notes on pages 11-21 form part of these financial statements.

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31 MARCH 2020

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1a Basis of preparation

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 (FRS102) (effective 1 January 2015) - (Charities SORP FRS 102), as amended by Update Bulletin 1, February 2016 and Update Bulletin 2, December 2017 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015).

The Prisoners of Conscience Appeal Fund 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 note(s).

1b Tangible fixed assets

Capital items costing in excess of £1,000 are capitalised. Fixed assets are shown at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

	%
Office equipment	25

1c Preparation of the accounts on a going concern basis

The Prisoners of Conscience Appeal Fund has reported a net surplus of £3,170 for the year. The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate is a significant area of uncertainty which the Trustee has mitigated by reviewing the activities of the charity. The budget and cashflow forecast for 2020/21 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

1d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specified service it is deferred until the criteria for income recognition are met.

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

1e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. The Trustee's annual report contains information about the contribution to the charity made by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

1f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.

1g Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

1h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of administering the donor data base and associated support costs, and time and resources expended on raising income.
- Expenditure on charitable activities includes the costs of making relief grants and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

1i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the charity's grant programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

1j Operating leases

The charity classifies the lease on the office as an operating lease; the title to the property remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

1k Debtors

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

1l Cash at bank and in hand

Cash at bank and cash 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.

The charity does not have a material holding in complex financial instruments.

1m Creditors and provisions

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

1n Taxation

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

1o Pensions

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

2 Operating (deficit)/surplus

	12 months	15 months
	01/04/19-31/03/20	01/01/18-31/03/19
	£	£

The deficit is stated after charging:

Independant examiner's fee	1,200	1,200
Depreciation and amortisation		
Tangible assets: owned	-	-

3 Staff costs and remuneration of key management personnel

The charity considers its Key Management Personnel to be the directors of the corporate trustee and the Chief Executive.

	£	£
Staff costs during the year amounted to:		
Wages and salaries (including holiday pay accrual)	112,817	133,067
Social security costs	7,787	11,018
Pension costs	8,702	7,865
	<u>129,306</u>	<u>151,950</u>

The average monthly number of full time equivalent of employees during the period was 3 (2019 - 2.2).

No employee earned more than £60,000 during the year.

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

4 Donations and legacies - 12 months to 31/03/20

	Unrestricted	Restricted	Total
	01/04/19-31/03/20		
	£	£	£
Donations - trusts	67,064	108,000	175,064
Donations - other	106,798	28,961	135,759
Donations in kind	-	2,480	2,480
Legacies	18,455	-	18,455
	192,317	139,441	331,758

The charity is grateful to Clifford Chance for hosting the Bursaries Reception in December 2019. The value of this to the charity is estimated at £2,480 (2018 - £3,885). The estimated value of these services is recognised within incoming resources as a donation, and an equivalent charge included within Charitable activities under Other costs.

Donations and legacies - comparative 15 months to 31/03/2019

	Unrestricted	Restricted	Total
	01/01/18-31/03/19		
	£	£	£
<i>Donations - trusts</i>	49,123	117,200	166,323
<i>Donations - other</i>	119,785	24,644	144,429
<i>Donations in kind</i>	-	3,885	3,885
<i>Legacies</i>	27,756	-	27,756
	196,664	145,729	342,393

5 Income from investments - 12 months to 31/03/20

	Unrestricted	Restricted	Total
	01/04/19-31/03/20		
	£	£	£
Bank interest receivable	137	-	137

Income from investments - comparative 15 months to 31/03/2019

	Unrestricted	Restricted	Total
	01/01/2018-31/03/2019		
	£	£	£
<i>Bank interest receivable</i>	126	-	126

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

6 Raising funds - 12 months to 31/03/20

	Unrestricted	Restricted	Total
	01/01/18-31/03/19		
	£	£	£
Staff costs	23,630	17,670	41,300
Fundraising other	11,968	7,011	18,979
Annual report & newsletter	639	-	639
	<hr/>		
Total	36,237	24,681	60,918

Raising funds - comparative 15 months to 31/03/19

	Unrestricted	Restricted	Total
	01/01/18-31/03/19		
	£	£	£
Staff costs	57,933	-	57,933
Fundraising other	16,508	9,893	26,401
Annual report & newsletter	4,463	-	4,463
	<hr/>		
Total	78,904	9,893	88,797

7 Charitable activities - 12 months to 31/03/20

	Unrestricted	Restricted	Total
	01/04/19-31/03/20		
	£	£	£
Relief payments	7,419	115,768	123,187
Relief payments returned	-	-	-
Staff costs	55,605	-	55,605
Professional fees	7,984	-	7,984
Bank charges	3,652	-	3,652
Governance	35,778	-	35,778
Other costs	39,121	2,480	41,601
	<hr/>		
Total	149,559	118,248	267,807

Charitable activities - comparative 15 months to 31/03/19

	Unrestricted	Restricted	Total
	01/01/18-31/03/19		
	£	£	£
Relief payments	21,398	97,396	118,794
Relief payments returned	-	-	-
Staff costs	88,536	-	88,536
Professional fees	10,022	-	10,022
Bank charges	4,223	-	4,223
Governance	9,701	-	9,701
Other costs	41,147	3,885	45,032
	<hr/>		
Total	175,027	101,281	276,308

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

8 Expenditure - 12 months to 31/03/20

	Fundraising costs	Relief payments and support costs	Impact / Transformation	Comms	Governance	Total
	£	£	£			
	01/04/19-31/03/20					
	£	£	£			£
Relief payments	-	123,187	-	-	-	123,187
Relief payments returned	-	-	-	-	-	-
Staff costs	41,300	44,267	4,733	6,605	32,401	129,306
Fundraising other	18,979	-	-	-	-	18,979
Professional fees	-	7,984	-	-	-	7,984
Legal fees re Corporate Trustee	-	-	-	-	163	163
Annual report & newsletter	639	-	-	-	-	639
Independent examination	-	-	-	-	1,200	1,200
Trustee meeting costs	-	-	-	-	49	49
Trustee indemnity insurance	-	-	-	-	1,965	1,965
Trustee training	-	-	-	-	-	-
Bank charges	-	3,652	-	-	-	3,652
Other costs	-	41,601	-	-	-	41,601
Total	60,918	220,691	4,733	6,605	35,778	328,725

Staff costs have been allocated on the basis of staff time spent on each of the five activity headings.

Expenditure - comparative 15 months to 31/03/19

	Fundraising costs	Relief payments and support costs	Governance	Total
	£	£	£	£
	01/01/18-31/03/19			
Relief payments	-	118,794	-	118,794
Relief payments returned	-	-	-	-
Staff costs	57,933	88,536	5,481	151,950
Fundraising other	26,401	-	-	26,401
Professional fees	-	10,022	-	10,022
Legal fees re Corporate Trustee	-	-	300	300
Annual report & newsletter	4,463	-	-	4,463
Independent examination	-	-	1,200	1,200
Trustee meeting costs	-	-	-	-
Trustee indemnity insurance	-	-	2,520	2,520
Trustee training	-	-	200	200
Bank charges	-	4,223	-	4,223
Other costs	-	45,032	-	45,032
Total	88,797	266,607	9,701	365,105

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020**

9 Tangible fixed assets

	Fixtures & Equipment	Total
	£	£
Cost:		
At 1 April 2019	21,181	21,181
Disposals	-	-
Additions at cost	-	-
	<hr/>	
At 31 March 2020	21,181	21,181
	<hr/>	
Depreciation:		
At 1 April 2019	21,181	21,181
Charge for year	-	-
On disposals	-	-
	<hr/>	
At 31 March 2020	21,181	21,181
	<hr/>	
Net book value:		
At 31 March 2020	-	-
	<hr/>	
<i>At 31 March 2019</i>	<i>-</i>	<i>-</i>
	<hr/>	

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

10 Debtors	12 months	15 months
Due within one year:	01/04/19-31/03/20	01/01/18-31/03/19
	£	£
Gift aid debtor	9,858	9,862
Other debtors	4,899	1,000
Prepayments	5,003	2,305
	19,760	13,167

11 Creditors		
Amounts falling due within one year:		
	£	£
Accounts payable	5,118	8,642
Social Security and other taxes	3,354	3,251
Other creditors	847	-
Accruals	23,408	11,174
	32,727	23,067

12 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund Balances at 31 March 2020 are represented by:				
Current Assets	26,069	55,922	70,000	151,991
Creditors: Amounts falling due within one year	(20,132)	(12,595)	-	(32,727)
Total net assets	5,937	43,327	70,000	119,264

Fund Balances at 31 March 2019 are represented by:

<i>Current Assets</i>	<i>24,572</i>	<i>54,589</i>	<i>60,000</i>	<i>139,161</i>
<i>Creditors: Amounts falling due within one year</i>	<i>(15,451)</i>	<i>(7,616)</i>	<i>-</i>	<i>(23,067)</i>
Total net assets	9,121	46,973	60,000	116,094

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

13 Funds - 12 months to 31st March 2020

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	01/04/19	Incoming	Outgoing	Transfers	31/03/20
	£	£	£	£	£
Restricted Funds					
Accommodation	4,520	10,000	(9,800)	(200)	4,520
Burma fund	-	5,000	(5,000)	-	-
Bursaries fund	18,216	4,595	(50,438)	38,866	11,239
Big Give Christmas Challenge	-	38,366	-	(38,366)	-
Zimbabwe fund	3,300	-	(3,500)	200	-
Religious freedom/Pakistan	2,050	24,500	(20,313)	200	6,437
Family reunion	4,415	3,000	(5,449)	1,034	3,000
Journalists	9,365	20,500	(20,161)	(3,110)	6,594
Regional	-	1,000	(1,107)	107	-
Media campaign	5,107	-	(6,218)	1,111	-
Marketing	-	30,000	(18,463)	-	11,537
In kind donations	-	2,480	(2,480)	-	-
Total Restricted Funds	46,973	139,441	(142,929)	(158)	43,327
Unrestricted funds:					
General funds	9,121	192,454	(185,796)	(9,842)	5,937
Designated funds	60,000	-	-	10,000	70,000
Total funds	116,094	331,895	(328,725)	-	119,264

The description, purpose and nature of the funds is as follows:

Accommodation fund

Restricted to costs for rent and accommodation

Burma fund

Restricted to relief for Burmese prisoners of conscience.

Bursaries fund

Restricted to the cost of bursary grants.

Zimbabwe fund

Restricted to relief for Zimbabwean prisoners of conscience.

Religious Freedom formerly Pakistan fund

Restricted to relief for prisoners of conscience from Pakistan and other countries who are experiencing persecution due to their religious beliefs.

Family reunion

Restricted to family reunion costs.

Journalists

Restricted to journalists and media activists at risk.

Big Give Christmas Challenge

Restricted funds raised through the Big Give Christmas Challenge in December 2019 for the Bursaries Fund.

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020

The description, purpose and nature of the funds is as follows: *continued*

Regional

Funds received that are for support in specific geographical areas.

Media campaign

Funds received to develop digital, social media and press fundraising.

Marketing

Funds received to recruit and employ a fundraising and marketing manager.

Designated fund

Funds designated by the Trustee below which unrestricted funds should not fall.

Transfers between funds: when there is a balance left on a fund that is not enough to cover a full grant, we have shown the transfer to Unrestricted funds, rather than split a grant made between 2 funds. There is also a transfer of a balance left from Restricted to Unrestricted as agreed by the Funder.

14 Funds - 15 months to 31st March 2019

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

Several of these restricted funds were received towards the end of the period.

	01/01/18	Incoming	Outgoing	Transfers	31/03/19
	£	£	£	£	£
Restricted Funds					
Accommodation	400	20,000	(15,880)	-	4,520
Burma fund	-	5,000	(5,000)	-	-
Bursaries fund	4,518	19,344	(46,146)	40,500	18,216
Big Give Christmas Challenge	-	40,500	-	(40,500)	-
Zimbabwe fund	6,500	3,000	(6,200)	-	3,300
Pakistan fund	1,000	2,500	(1,450)	-	2,050
Family reunion	-	11,000	(6,585)	-	4,415
Journalists	-	25,500	(16,135)	-	9,365
Media campaign	-	15,000	(9,893)	-	5,107
In kind donations	-	3,885	(3,885)	-	-
Total Restricted Funds	12,418	145,729	(111,174)	-	46,973
Unrestricted funds:					
General funds	66,262	196,790	(253,931)	-	9,121
Designated funds	60,000	-	-	-	60,000
Total funds	138,680	342,519	(365,105)	-	116,094

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2020**

15 Trustee's expenses

The Trustee neither received nor waived any emoluments during the year (2019 - £Nil).

16 Related parties

Other than the costs relating to the corporate trustee, as stated in note 8, there were no related party transactions during the year.

17 Lease commitments

The charity has entered into a lease in respect of the office which extends over a period of up to 4 years with an option to break after every 12 months.

	12 months	15 months
	01/04/19-31/03/20	01/01/18-31/03/19
	£	£
within one year	13,800	13,800

18 Pension and other post-retirement benefit commitments

Defined contribution	£	£
Contributions payable by the charity for the year	8,702	7,865

At 31 March 2020 £847 was outstanding, paid in April 2020 (2019: £501)