

Company Number 05581944
Charity Number 1118727

Report of the Trustees
and
Financial Statements
for the year ended 31 March 2020
for
Women in Prison Ltd
(a company limited by guarantee)

Women in Prison Ltd

**Trustees' Report and Financial Statements
for the year ended 31 March 2020**

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Women in Prison Ltd
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General Information
for the year ended 31 March 2020

Registered Charity Number:	1118727
Registered Company Number:	05581944
Country of Incorporation:	England and Wales
Trustees/ Management Committee:	Yvonne Roberts (Chair until retired November 2019) Joanne Ryan (Vice Chair until November 2019 then Chair) Paramjit Ahluwalia Harriet Johnson Lynne Laidlaw (Vice Chair from November 2019 to July 2020, retired September 2020) Martine Lignon Naima Sakande (Vice Chair from August 2020) Grace Stevens (Treasurer) Aisling Wootten (retired December 2019) Minda Burgos-Lukes (appointed January 2020) Vicky Pryce (appointed January 2020)
Key Management Personnel:	Kate Paradine (Chief Executive) Elisha Augustin (Head of National Services) Sue Wilson (Head of Finance and Governance)
Principal Office and Registered Address:	2 nd Floor, Elmfield House 5 Stockwell Mews London SW9 9GX
Website:	www.womeninprison.org.uk
Bankers:	Co-operative Bank Plc CAF Bank
Auditors:	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG

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WOMEN IN PRISON: DRIVING CHANGE

Report on the activities of Women in Prison Ltd – the charity supporting and campaigning for women affected by the criminal justice system.

Our founders

“Taking the most hurt people out of society and punishing them in order to teach them how to live within society is, at best, futile. Whatever else a prisoner knows, she knows everything there is to know about punishment because that is exactly what she has grown up with. Whether it is childhood sexual abuse, indifference, neglect; punishment is most familiar to her.”

Chris Tchaikovsky



Women in Prison (WIP) was established in 1983 by renowned criminologist Pat Carlen and Chris Tchaikovsky. WIP was born out of Professor Carlen’s academic research on the circumstances leading to imprisonment, its impact on women and the anger that Chris experienced, witnessing conditions for women in HMP Holloway when she was imprisoned. Women in Prison was founded on the belief that, whilst the prison and criminal justice system harms women and families, it also harms men, victims and communities. The system was broken in 1983 and remains broken now. WIP focuses on modelling its services on a system that works and campaigning to make this happen.

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1. A NEW VISION FOR JUSTICE: Overview by Chief Executive and Chair of Trustees

The past year at Women in Prison (WIP) has been a time of momentous change, both internally and externally. We now enter a new era of possibilities presented by rebuilding in the wake of the Covid-19 pandemic and the multiple harms of structural racism, which Black Lives Matter have shone such light on.

We have driven forward our long-term strategy to realise our vision of a system that addresses the systemic root causes of offending and supports women to build on their strengths and construct a better future for themselves, their children and our communities.

Over the last twelve months, we have appointed a new Chair and two trustees for our Board and established an internal Values Committee to ensure that equality, diversity and inclusion are central to all strands of our work. We recognise that we need to do much more to address all forms of discrimination, including racism in the criminal justice system and in our own organisation, and we have a detailed plan of action that we are committed to implementing in the coming year.

We have played a key role in strengthening the alternative vision of justice modelled by women's centres, ensuring that the renationalisation of the probation service takes these vital specialist services into account. We have continued to push hard for the Ministry of Justice women's strategy to focus on building community-based alternatives to a system focused on punishment, and to end the harm of imprisonment.

We are proud of leading the way in innovative services, such as our new Bluebird Service in London which will evidence best practice around intensive support and advocacy for women facing multiple disadvantages and helping them to overcome the many issues they face.

Our services, campaigns and the platform we provide for women's voices have built a consensus of voices that brings together politicians from all parties, charities, health professionals, prison governors, police, judges, magistrates and members of the public. In the last year, we have also strengthened alliances with other women's organisations across the country. All of this has contributed to the success of our first Mass Lobby of Parliament in June 2019. This saw over 200 representatives from women's centres across the country engaging with their MPs, and launched our new #OPENUP Women's Futures Campaign for every woman in the country to be able to access specialist support services that meet their needs.

The many highlights of WIP's year would not have been possible without the drive, determination and passion of our staff, trustees, and volunteers - including women in prison and in our women's centres. The generosity of our funders and supporters has often extended beyond financial contributions, showing deep faith in our mission to help create a humane, modern, fair and effective justice system.

We are currently reviewing our 3-year strategy to ensure that our vision, and the voices of women affected by the criminal justice system, are at the heart of plans to 'Build Back Better', radically reducing the prison population whilst investing in women's centres and community solutions. This brighter future will not come about if Government plans to build new prisons continue and we will resist these by speaking 'truth to power', as we resisted proposals to build new women's prisons. We are determined that every woman should have access to the kind of holistic advocacy and

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support that our staff and other women's centres provide, creating a justice system that focuses on restoring relationships and strengthening communities, and of which we can all be proud.

J Ryan

Jo Ryan (Chair of Trustees)

K Paradine

Kate Paradine (Chief Executive)

2. VISION, MISSION AND VALUES

Our Vision

A new system of justice that addresses the root causes of offending and contact with the criminal justice system (including poverty, structural racism, mental ill health, harmful substance misuse, homelessness and experiences of trauma and abuse) in communities; that delivers alternatives to prison through a network of women's centres and provides appropriate services to every woman who requires support.

Our Mission

To persuade decision-makers to radically reduce the women's prison population, by demonstrating how a focus on human rights, social justice, health and investment in specialist community support services, including women's centres, enables women to gain or regain agency and move forward with their lives.

To promote the development of communities where small therapeutic secure units replace prisons for the small number of women whose offending and risk to the public require custody.

We do this by:

1. Leading inspiring, passionate campaigns to replace the current system, and to radically reduce the number of women in prison, thereby freeing resources for investment in community support services, including women's centres.
2. Delivering high quality, trauma-responsive, independent advocacy and support services for women, in communities and prisons, which focus on early intervention, health and holistic provision as part of a 'whole system' multi-agency response.
3. Offering a platform for women's voices which builds women's confidence and self-belief, strengthening an understanding of structural inequalities and their own rights and responsibilities, and provides opportunities to 'speak truth to power' to bring about real change.

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Our Values

- 1. Social justice and feminism** – We are committed to social justice, addressing multiple structural inequalities and the feminist goal of equality. We see daily the price paid by women, children and families as a result of injustices across sex, gender, race, sexual orientation, religion, disability and class. The current Criminal Justice System is broken. It causes harm and delivers neither justice nor rehabilitation. We know from experience that a women-centred, health-focused ‘whole system’ approach is the best way to reduce crime, strengthen communities and protect the public.
- 2. Independence and trust** – Core to our success is our independence and the trust placed in us by the women with whom we work, whose energy and assets are at the heart of our services and campaigns. This partnership, based on independence and trust, is a vital part of our ethos and drives our ability to ‘speak truth to power’ and deliver high quality support and advocacy services.
- 3. Dedication to changing our lives and the world** – We believe that women can change the world in which they live, as well as their own and their families’ lives, when they are offered meaningful support and opportunities to speak out, utilise their strengths and be ambitious for change. We know that this requires perseverance and hope. We see setbacks as a chance to learn from failure, renew our efforts and try a different approach, not a reason to give up.

3. THE CONTEXT AND CHALLENGES WE FACE

“Women in Prison’s combination of unwavering campaigning, advocacy and support for women is needed more than ever. Those in prison cannot be left to the mercy of our broken system. And I know that the leadership and determination of the WIP team will enable the voices of women affected by the criminal justice system to be heard as we continue the battle to build a new system of justice that works for individuals, families and communities.”

Rt Hon Baroness Jean Corston, Women in Prison’s Patron

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The work we do means that we are witnesses to the long-term impact of a combination of austerity and disastrous “Transforming Rehabilitation” (TR) reforms. These have driven up the number of women recalled to prison (often for minor administrative breaches, not reoffending). The continuing problems caused by Universal Credit, the rise in the use of food banks, the spiralling numbers of the working poor, cruel benefit changes - all have meant that women and children already experiencing multiple disadvantages are being pushed further and further into poverty. This hardship has now been intensified by Coronavirus.

Whilst we support the key messages of the Ministry of Justice’s women’s strategy, it is clear that, without a detailed cross-government plan and appropriate funding, this strategy will not succeed. As the Government ends contracts with private companies currently delivering Probation services, it is even more urgent that we work to influence the future model of delivery, so that precious resources are invested in justice and rebuilding communities, not in a failed, broken system.

Challenges we face

- The number of women in prison in England and Wales has **doubled in 25 years**.
- **106 women have died in prison** since Baroness Corston published her report in 2007.
- **Racism in the criminal justice system** means that Black women are 29% more likely than white women to be remanded in custody at the Crown Court and 25% more likely than white women to receive a custodial sentence. Black Asian and minoritised women as a whole make up 11.9% of the women’s population in England and Wales, but are 18% of the women’s prison population.
- **18% of all self-harm incidents in prison** involve women, while they represent 5% of the prison population.
- **70% of women are sentenced to prison terms of 6 months or less** – a length of time sufficient to lose a home, lose care of children, get into debt and add barriers to finding employment on release.
- **One third of women in prison have spent time in care as a child and over 50% have experienced domestic abuse.**
- **Almost half of women received into prison are on remand** and 80% of those serving sentences are for non-violent offences, often theft, like shoplifting.
- **58% are reconvicted within a year of leaving prison** and this rises to 72% for those serving sentences of under twelve months.
- **Two in five women leave prison without settled accommodation** and many are homeless
- **95% of children** separated from their mother by prison have to leave their home to live with relatives or go into the care system.

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4. WHAT WE HAVE ACHIEVED: OUR TOP TEN

1. Our first Mass lobby of Parliament brought together Members of Parliament with women from prisons and women’s centres, and those working in them, raising awareness among key decision-makers of the failure of the current broken system and of the alternative, community-based, model of care and justice that women’s centres represent.



2. We provided access to support and advocacy for over 2,000 women from across England and Wales (the latter does not have a women’s prison) in prisons and in the community, helping women to deal with a range of issues including health, housing, domestic abuse and sexual violence, parenting, education and employment.

3. We have “spoken truth to power” in forums such as the Ministerial Advisory Board on Female Offenders (overseeing the implementation of the Government’s Strategy) and delivered responses to government consultations, as well as securing a Parliamentary debate in July 2019. Features on Radio 4 Woman’s Hour, media comments and letters to the press have ensured that the key messages of our campaigns are reaching new audiences.

4. We launched our new Bluebird Service in London that provides intensive support for women facing multiple disadvantages and is supported by funding from the City Bridge Trust, NHS and the National Probation Service.

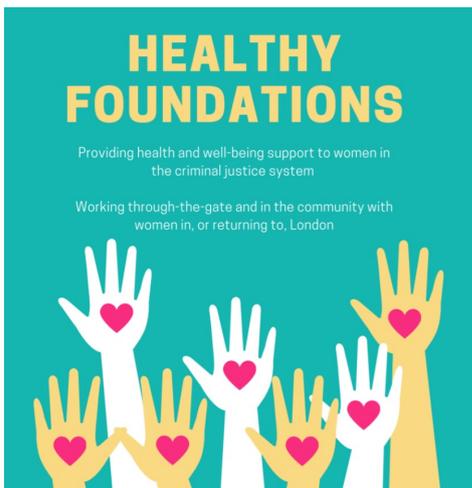
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5. We have strengthened and improved our internal systems, so that the **voices and talents of women in prison are at the heart of what WIP does**. The art and writing competition, “New Beginnings”, run by our team at the Women’s Support Centre in Woking resulted in another wonderful exhibition at The Lightbox in Woking, Surrey, opened by Stella Kanu. Awareness of our services was further raised through WIP being the Woking Mayor’s chosen charity of the year.

Winning entry in the Woking Lightbox Exhibition, ‘Light’ by Lydia



6. The **women’s centres** WIP runs in Woking, Surrey (Women’s Support Centre), Manchester (WomenMATTa) and Lambeth (Beth Centre) are flourishing, proving highly innovative in the ways they meet the needs of the women we support, including during the Coronavirus pandemic. Through the **South London Alliance**, that we lead with Lambeth Council and in partnership with Pecan, Housing for Women, Clean Break and Hibiscus, we oversee successful women’s support hubs in five London Boroughs - Southwark, Sutton, Croydon, Wandsworth and Lewisham.



7. Through our **Health Matters project**, we have showcased the kind of support that works in terms of health advocacy for women in prisons and in the communities. Building on this model, the National Lottery is investing in a newly funded **Healthy Foundations** project as a model for how physical and mental health needs can be prioritised in communities, giving women the confidence and information, they need to improve their own wellbeing and access appropriate services.

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What our advocacy and support means to women we work with

“It reminded me to think of myself in a positive way, and that’s not something I do often.”

“I love our chats, you always listened and left me feeling heard. You are one member of staff [working in the prison] that was consistent in my treatment. ... Thank you for all you have done for me and keeping in touch even after my support ended.”

“The support is fantastic. Anytime I need anything you are there to support me.”

“My [support worker] is lovely. She makes me feel very comfortable and she puts my mind at ease as I am going to be released in 7 months. I know that with [her] I am very supported even on release. She has really been amazing.”

“[My WIP support worker] is amazing. She is very reliable and has never let me down. I have coped a lot better while having regular contact each week and she goes above and beyond to help me. She is very approachable and supportive especially when my mental health was bad. I cannot thank her enough.”

“I am still getting support after 3 years which is nothing short of a miracle. The support is there and no other course can offer that.”

“If I didn’t have the Women’s Centre I wouldn’t know where to go. Everyone in the support centre is extremely helpful and friendly. I would recommend this centre to all women out there!”

“The Centre is like my left arm, it means so much to me. I’m forever grateful.”

“I’m so so happy with the help and support I’ve had – it’s been invaluable.”

“Made me realise a lot about myself, made me think about my actions, which I never really did (before).”

“Felt a lot better about myself, managed to get away from all the bad things – making my behaviour better.”

“The Women's Centre has meant the difference between being alone, ill and stuck indoors and actually being able to live and function. It means everything to me and I love coming for the support I get from other women.”

“It's been a life-saver and I feel that I'm moving forward in every way.”

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8. The Women in Prison magazine *Ready, Steady, Go!*, written for and by women affected by the criminal justice system, has disseminated important information, encouraging women’s sense of agency and supporting their active participation. We have distributed enough magazines for each woman in prison to receive a copy of the latest edition. The women of HMP Styal have ensured that their brilliant ‘**Off the Cuff**’ internal magazine has gone from strength to strength.



9. We are proud to be **building the women’s centres movement** with funding from Comic Relief ‘Power Up’ and with a strong alliance of women’s centres at its heart. Developments such as the Greater Manchester Women’s Support Alliance (GMWSA), now constituted as a charity in its own right, will strengthen these partnerships and open up possibilities to build sustainable funding.

10. We launched our **new #OPENUP Women’s Futures campaign and Manifesto** for change that calls for every local authority to have a sustainably funded women’s centre. 180 Parliamentary Candidates pledged their support for the manifesto at the snap General Election in December 2019 and the Labour Party Manifesto included a commitment to £20million investment in women’s centres.

10 solutions to #OPENUP WOMEN'S FUTURES

- 1 Use the £80m received by HM Treasury from the sale of Holloway prison to deliver the Ministry of Justice’s women’s strategy.
- 2 For every local authority area to have a women’s centre.
- 3 A trauma-informed diversion programme in every police force so women can be referred into community support.
- 4 Significantly reduce the use of remand in prison.
- 5 An end to prison sentences relating to the punishment of debt including non-payment of council tax and TV licence.

TOGETHER WE CAN
#OPENUP WOMEN'S FUTURES
IN EVERY COMMUNITY

Become global leaders and set an international example in how to reduce the human and financial cost of imprisonment and create healthier, safer communities

#OPENUP PATHWAYS AWAY FROM
CRIMINAL JUSTICE INTERVENTIONS

Prevent women affected by abuse, childhood trauma, mental ill-health, addiction, poverty, homelessness and inequality from entering the criminal justice system

#OPENUP THE SUPPORT SERVICES
WOMEN NEED

Invest and grow the UK’s unique network of specialist women’s centres that are proven to be more effective than prison at addressing the root causes of offending

#OPENUP OPPORTUNITIES FOR
WOMEN AND THEIR CHILDREN

Build a system enabling those who have experienced the harm of prison to have access to housing and support to rebuild and move forward with their lives

- 6 A legal presumption against short prison sentences.
- 7 When sentencing primary carers ensure alternatives to custody are used to minimise the harm to children.
- 8 All those serving indeterminate sentences of imprisonment for public protection (IPP) (abolished in 2012) are given a release date and intensive support to rebuild their lives.
- 9 For every women’s prison to have ‘Women’s Centre Link Workers’ so that women can build trusting relationships to prepare for life after release.
- 10 An end to ‘Post Sentence Supervision’ to reduce recall to prison and shift the focus on to support.

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5. THE DIFFERENCE WE ARE MAKING

The combination of our services, delivered in prisons and communities, with our campaigns and policy work empowers us to drive change in the system, in the women’s voices shaping that system and, in the support available to enable women to drive change in their own lives.

This year, we have taken forward the implementation of our new organisation-wide monitoring and evaluation system and database, which will enable us to assess what is and is not working, and to share learning. It will equip us to build on evidence such as the independent Cost Benefit Analysis completed on our women’s centre in Manchester, which found that £4.68 is saved for every £1 invested in the project.

Responding to the needs of women we work with

Women who received one-to-one support during the last financial year had the following support needs: 65% - domestic abuse; 64% - mental health problems or concerns; 54% - substance use; 57% of women reported a disability; 48% reported not being in education or employment; 42% of women reported being in debt; 33% reported not being in suitable accommodation; 24% disclosed self-harm; 7% reported current and/or previous involvement in prostitution.

This year we have extended the use of the Justice Star across our services in order to better measure the impact of our services. An initial review showed that the largest distance travelled could be seen in the areas of ‘managing strong feelings’, ‘relationships and family’ and ‘mental health & wellbeing’. In the coming year we will be exploring ways we can strengthen services and identify gaps so that we can target areas where women are reporting less progress, starting with substance misuse. We are also working with criminal justice partners in order to strengthen understanding of the impact of our services on reoffending.



Our staff and trustees at our All Staff Away Day, November 2019

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Our women's centres and 'hubs' in South London, Surrey and Manchester have worked with our specialist advocacy support projects in HMP Downview, Bronzefield, Foston and Styal. This, alongside our emergency grants, freephone and freepost accessibility and other forms of engagement with women, has enabled us to provide access to support for over 2,000 women this year. It is a privilege to witness women rebuilding their lives, and to see the impact of this change on their children and extended families.

We have provided access to holistic services to address issues relating to domestic and sexual violence and abuse, harmful substance use, mental health, housing, parenting, education, employment, poverty and debt. Women who come to WIP to access the help of a key worker have often worked with multiple professionals under a disparate and fragmented system that desperately requires modernisation. In contrast, WIP workers act as advocates, guiding women through what is often an impenetrable, hostile system at a time when they are most in need of stability, of someone they can trust and the anchor of a safe and secure roof over their heads.

Advocacy and support in women's prisons

Our projects in prisons have worked with women serving short and long sentences (including indeterminate Imprisonment for Public Protection (IPP)), supporting them to build relationships with community-based services and women's centres across the country.

We reach across the women's prison estate through our WIP magazine for women transforming their lives (*Ready, Steady, Go!*), our freephone line and freepost service. We provide small grants funded by the Aldo Trust for women in need who have at least one year of their sentence left to serve. Thanks to the generosity of one supporter (the former governor of a women's prison), we have been able to support women in the community who have emergency needs on leaving prison, including for essentials like clothing, phone credit and food. This has been especially important during the Coronavirus lockdown, including ensuring women have access to mobile phones to stay in touch with support workers.

'Through-the-gate' Mental Health Advocates in HMP Bronzefield, funded by Central North West London (CNWL) NHS Foundation Trust

'Health Matters' in HMPs Downview and Bronzefield, funded by the National Lottery

CARE programme (Choices, Actions, Relationships and Emotions), funded by HMP Foston Hall

Prison Link Workers in Manchester, funded through the Greater Manchester Women's Support Alliance (GMWSA) - Tampon Tax Fund and National Lottery.

Community-based support in Manchester, London and Surrey

Our community-based advocacy and support services, in London, Surrey, and Manchester, focus on holistically meeting the needs of women in the community and those coming out of prison, 'through-the-gate', to resettle in the community. Our women's centres and hubs serve women living in South London, Surrey, and Manchester who are affected by, or at risk of entering, the criminal justice system.

Each centre provides a safe women-only space offering confidential, specialist support and advocacy. Services are tailored to the individual and include counselling, group work and one-to-one support, with outreach and access to other services in the community and in prisons. We

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support women with the emotional and practical challenges they face, including planning for release from prison, dealing with changes to benefits, accessing housing, mental health and substance misuse services, entering education and employment and connecting with their families and children. The centres also provide creative opportunities such as art, knitting and crafts.

This year, we have been strengthening the pathway of diversion from custody, working with the police and other partners, to prevent women entering the criminal justice system. This goes to the heart of our vision of a new and innovative system in which the triggers for offending, including harmful substance use, poverty, debt, trauma and mental ill health, are dealt with in communities at an early stage.

Our new mapping tool for women's centres will enable us to raise awareness of these vital services and new funding from the Lloyds Bank Foundation will help us further strengthen the alliance of women's centres.

Support for London women

Complex Needs Project, funded by Oxleas NHS Foundation Trust

Beth Centre, funded by Lambeth Council

South London Alliance and women's hubs in Lambeth, Southwark, Sutton, Croydon, Wandsworth and Lewisham, funded by London Crime Prevention Fund (LCPF), led by Lambeth Council and delivered by us in partnership with Housing for Women, Hibiscus, Pecan and Clean Break

Health Matters, funded by the National Lottery Community Fund (until November 2019)

Healthy Foundations, funded by the National Lottery Community Fund (since December 2019).

Support for Manchester women

WomenMATTER hub for women's services, funded by Purple Futures (Greater Manchester CRC) and the Office of the Police and Crime Commissioner, Greater Manchester, together with National Lottery funding via the Greater Manchester Women's Support Alliance (GMWSA)

Women's Community Service, funded by Manchester City Council

Domestic abuse support, funded by Comic Relief.

Support for Surrey women

Women Support Centre (WSC), Woking, funded by Woking Council, Surrey County Council (Public Health), and the Surrey Police and Crime Commissioner

Checkpoint diversion scheme, part funded by Surrey Police and Crime Commissioner and Charles Hayward Trust.

Women from WSC worked with designers to transform a tiny unused outside space into a beautiful welcoming garden.



2. Strengthening our platform for women's voices

This year, we have continued to strengthen the voices of women in prison, and those affected by the criminal justice system, supported by funding from **Barrow Cadbury Trust** and **Trust for London**. New funding from **Comic Relief** 'Power Up' has helped us move to a new level of involvement for women, especially in building the women's centres movement.

Women's participation groups in HMP Downview, Foston Hall, the Beth Centre in Lambeth and Anawim women's centre in Birmingham have contributed to the WIP magazine and to our events. We are really proud of the women in HMP Styal and their thriving magazine group producing the internal publication - 'Off the Cuff' - with our support, and of women in the Beth Centre for their work on a video about women's centres for magistrates. Interviews with women who attended the Mass Lobby of Parliament, published in our magazine, demonstrate the power of this engagement.

Women's views and experiences feed directly into our responses to all government consultations and calls for evidence. We contributed to Lord Farmer's review of the situation of women affected by the criminal justice system and the importance of maintaining contact with their families, including via our CEO's membership of the Advisory Board to Lord Farmer. Women were key to developing our #OPENUP Women's Futures branding for the Mass Lobby of Parliament by women's centres in June 2019. During the General Election in 2019 we supported women using our women's centres and those of others across the country to register to vote.



3. Changing "hearts and minds" and reaching new audiences

With the ongoing support and funding from **Tudor Trust**, **Bromley Trust**, **Jabbs Foundation**, **Sisters Trust**, **Comic Relief** and **Esmée Fairbairn Foundation**, our campaigning has continued to strengthen its already significant impact. We have moved the focus of our message from reducing the female prison population (the 2020 by 2020 Campaign and focus on resisting the building of new women's prisons) to the importance of investment in the community, rigorously testing what works best and sharing good practice in anticipation of a prison population reduction.

The #OPENUP Women's Futures manifesto was launched at our Mass Lobby of Parliament in June 2019, marking the start of our long-term campaign to see the current system replaced by a sizeable increase in community sentences and solutions that focus on support and addressing the root causes of offending.

As well as having letters published in the main media, we have submitted formal responses to consultations on national issues including to CEDAW (Convention on the Elimination of all forms of Discrimination Against Women), Joint Committee on Human Rights, Justice Select Committee, on issues such as ageing in prison, and to HM Inspectorate of Prisons' on their Expectations for the women's estate.

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Our social media following on Twitter has grown to almost 20,000. National press coverage has included Grazia, the Metro, WIP's letters published in The Times and BBC Woman's Hour.

In partnership with Clean Break, Women MATTA hosted a performance of Sweat Box (immersive theatre in a prison van), and a Clean Break member supported the script writing and voiceover for the Magistrates film which we developed with women from the Beth Centre. We published a blog to support Clean Break's critically-acclaimed [BLANK] at the Donmar Warehouse. We also supported our partner, Brighton Women's Centre in their major Conference in November 2019.

As well as securing new supporters, our work has influenced probation reforms and ensured an explicit commitment in the Labour Party's General Election manifesto to £20million funding for women's centres.

We are proud of the part WIP played in the Holloway Women's Building Campaign in helping to shape the Council's support for this development and equally proud to be a key part of a new alliance of charities highlighting the link between poverty and criminal justice sanctions, including for issues like the non-payment of Council Tax and TV Licence.

6. COVID-19 RESPONSE AND FUTURE PLANS

Along with so many charities like ourselves, the Covid-19 pandemic has had a major impact on our fundraising plans, operational service delivery, campaigning and strategic plans for the future. WIP staff started working from home in March 2020, following closure of our office, three women's centres and lockdown in prisons. WIP moved rapidly to a virtual model of service delivery, offering video calling, more intensive phone support to service users and some individual tailored support to meet emergency needs during lockdown, eg food parcels, medication etc. We regularly post materials to service users to support their wellbeing during the Covid-19 crisis and lockdown period, such as information and tools to support mental health awareness, self-care, exercise, nature and relaxation including creative activities. We also provide on-line workshops and group work. On the whole service users have responded positively to this change, and for some it has been an opportunity to have more regular engagement due to lockdown and not having to travel. However, the vital face-to-face and community elements of our support services, particularly in women's centres and one-to-one support in prison, have been deeply affected.

Overall services delivery has continued with only one staff member furloughed. We are proud of the way we have stepped up to support women during this period, with our all women staff team managing their own personal Lockdown difficulties at the same time. Staff have found some challenges women are facing are taking much longer to resolve and are more complex, including accessing both housing and support from specialist partner services (such as for mental health and substance misuse issues). Despite assurances by the Government, women have continued to be released from prison homeless, which has presented our staff with some highly complex casework. Women we work with have been particularly hard hit by the impact of lockdown measures including increased rates of domestic abuse and a serious impact on mental health. We are expecting the numbers of women needing support and the complexity of the needs and disadvantages they face to increase significantly in the wake of Covid-19 and we are already seeing evidence of this.

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for the year ended 31 March 2020**

In August 2020 we reopened our Manchester women's centre and our London office, with reduced staff numbers in place to ensure we are operating a Covid safe workspace. The women's centres and hubs in South London and Woking are remobilising in September. Plans to run face-to-face groups will be mobilised, once we have tested meeting clients for pre-booked appointments.

Our campaigns team has continued to provide a strong platform for women's voices and to 'speak truth to power' throughout the pandemic, particularly in making the case for early release and shining light on the needs of all those incarcerated during the crisis, including pregnant women and babies in prison. This has included press activity, an interview on BBC Woman's Hour and a number of letters to the Prime Minister and ministers raising various issues, including an open letter from ourselves and INQUEST signed by a wide range of supporters.

We are very appreciative of the support we have received from commissioners and funders, particularly around cash flow management, adapting targets and budgets and providing additional funding where circumstances permit. Along with many of our partners, a number of our current service provision agreements are due to end in March 2021, so we are engaging with funders and submitting applications for continued support. The probation service is renationalising, and has set up a nationwide tender process framework (the Dynamic Purchasing Framework). We are engaging with other specialist women's services providers to submit joint bids for future funding, to provide some of the funding to enable our well-established services to continue.

There is a considerable degree of uncertainty facing the charity sector which seems likely to increase as the ongoing and longer term impacts of Covid-19 to the sector become clearer both in terms of available funding and demands for that funding. Along with other organisations, WIP is making the case for government to provide sustainable funding and to utilise established specialist women's service providers with a track record for delivery. In September we are reviewing our 3 year strategy for services and campaigns. Central to this will be to build on the partnerships we have been strengthening so much during Lockdown, especially with partners in the specialist women's sector and organisations like Birth Companions, Women for Refugee Women and INQUEST. We believe that our ability to 'speak truth to power' about some of the most marginalised and silenced people in our communities, whilst providing frontline specialist support will be more important than ever before.

7. FINANCE AND GOVERNANCE

a) Delivering public benefit

All WIP's charitable activities are undertaken for public benefit in that they focus mainly on:

- Reaching out to provide supportive services to women affected by the criminal justice system, including those in prison and the community and those at risk of offending.
- Enabling women to develop appropriate and sustainable exit strategies from patterns of offending, thus reducing the cost to the public purse of both offending and criminal justice responses.
- Contributing to local, national and international debate, research and policy development on women affected by the criminal justice system.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2020

WIP's trustees have consistently complied with the duty to have due regard to the public benefit, as mentioned in the section 17 of the Charities Act guidance published in 2011 by the Commission.

b) Structure, governance and management

The Charity is constituted as an incorporated charitable trust and is governed by Memorandum and Articles of Association dated 6th November 2008. The provisions of the governing document have been complied with during the year under review.

Overall governance of the charity is the responsibility of the trustees; however the day-to-day running of the charity is delegated to the senior management team. The CEO was in post throughout the year, supported by the Head of National Services and the Head of Finance and Governance. The remaining management team consisted of a Programme Manager, three Women's Centre Managers, two Service Managers and a Campaigns and Public Affairs Manager.

The pay of all staff is subject to annual increments that have been linked to appraisals. The plan for the year ahead is to delink pay from appraisals, as part of a full organisational salaries review that will ensure that salaries are benchmarked against pay levels in other comparable charities.

The WIP Board recruited two new trustees, and two trustees, including our previous Chair, retired during the year. Our existing Vice Chair stepped into the role of Chair. All trustees are recruited through an open recruitment process that includes short listing and interviews. New trustees are provided with an induction pack and relevant governance documents including Board minutes and the Charity Commission's guidance on the duties of trustees.

Volunteers include peer mentors in prison and in the community, volunteer counsellors in our women's centre in Woking, women on Release on Temporary Licence (RoTL), volunteer receptionists at our women's centres and those working on our campaigns. Volunteer numbers averaged 20 during the year (compared to 23 in year ending in March 2019).

c) Risks and mitigation

In the wider framework in which WIP operates, there is considerable uncertainty. Having taken the decision to commit to community alternatives to custody for women instead of building new women's prisons, the Government remains to clarify its plans for renationalising the probation service and the arrangements intended to replace the failed 'Transforming Rehabilitation' experiment. This will continue to put a significant strain on the charity sector in key areas of service delivery and funding. WIP will pay close attention to developments that will require continuous assessment of both risks and potential opportunities.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2020

At present, trustees consider these to be the most significant risks facing the charity.

Risk Identified	Actions taken to mitigate risk
Contracting and procurement processes for future funding which may be a barrier to continuing involvement. Competition for funding from generic providers.	Lobbying to change procurement processes to make them suitable for smaller women's organisations. Making the case for gender specific services and whole system approach. Forming and strengthening alliances with other women's organisations to bid for and deliver services in partnership with each other.
Skills gaps in staffing at all levels.	Organisation review to identify new requirements, remuneration review to ensure market rate salaries to attract candidates, investment in learning and development to upskill existing team.
Information and security systems breach.	Cloud based services, clear policies and guidelines on data protection, privacy and confidentiality. Undertaking system review for Cyber Security accreditation.

d) Financial review

Income in 2020 increased by £193,405, and expenditure increased by £383,784. The result for the year was a surplus of £79,764 compared to a surplus of £270,143 in 2019. Reserves increased £79,764, with unrestricted reserves improving by £112,737. This has been consequence of a donation income, grants for core funding and improved recovery of core costs. Overall reserves as a proportion of income have improved from 24.5% to 25.8%.

e) Reserves policy and investment

As yet, the charity does not hold sufficient funds to develop investments, aside from short-term cash deposits. The Board has examined the charity's requirements over the period of the report in the light of the main risks to the organisation. The Board is aiming to operate with sufficient reserves for between three and six months of normal expenditure, and notes that this has been achieved. The Board also considers that, in the event of the charity being unable to continue operations, many of its women's support services could be transferred to local authorities or other service providers as on-going operations, along with any restricted funding associated with those projects.

Total operational costs including all service provision for the first three months of the following financial year are £472,198 (2019: £443,330).

At the year-end, the charity held reserves in total of £615,293 (2019: £525,529), of which £151,731 (2019: £184,704) were restricted. Unrestricted reserves were £463,562 (2019: £350,825).

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2020

f) Fundraising

Covid-19 and Lockdown has had a major impact on our fundraising. Whilst existing funders have been incredibly supportive, several strong funding prospects have been put on hold because funders have changed their own longer term plans to focus on emergency relief. The pandemic has also limited our ability to progress public fundraising, and restrained our ability to organise events to raise awareness of services, including those like our Annual Art Exhibition in Woking and the Mass Lobby of Parliament in June 2019, which we had hoped to build on in connection with the second anniversary of the Ministry of Justice women's strategy.

Our fundraising goals this year are to continue to bolster reserves and to strengthen our core funding streams over the longer term, so as to ensure that both our core service capability and campaigns team are fully funded. This is in addition to the ongoing work of securing stable, longer term funding for our services based in Manchester, Woking, South London and in prisons. A major amount of our funding comes from co-commissioning from local authorities, police and other partners (including CRCs). Those contracts expire in March 2021 and we expect the financial impact of Covid-19 to put severe pressure on the resources of our funders in the coming year and beyond. We are already in talks with funders about what this means for the sustainability of services going forward, particularly when needs of the women we support are likely to be even more extreme for some time to come.

The support we receive from our funders for campaigns and for core activities is invaluable. Barrow Cadbury Trust, Bromley Trust, EG Culture, Esmée Fairbairn Foundation, Henry Smith, Jabbs Foundation, Sisters Trust and Tudor Trust have provided sustained help and guidance throughout the year. Many of these trusts and foundations offer much more than funding, e.g. valuable advice on campaigning and organisational development.

WIP does not use commercial fundraisers or third parties to assist with fundraising. Our main sources of funding are through the delivery of grants and contracts, and through the support of charitable trusts and foundations. Our individual giving is managed through Charity Checkout and Just Giving, and our fundraising activities do not include making unsolicited contact with potential donors. WIP has not received any complaints regarding said activities and has followed practice in line with GDPR in terms of contact with individual donors.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2020

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

Company law requires the charity trustees to prepare for each year financial statements that give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing the 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity 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 charity 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 company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as directors, in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approval

This Report was approved by the trustees on 6 November 2020 and by order of the trustees, signed on their behalf by:

J Ryan

Jo Ryan, Chair of Trustees

Women in Prison Ltd (a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

Opinion

We have audited the financial statements of Women in Prison Limited for the year ended 31 March 2020, which comprise the Charitable Company Statement of Financial Activities, the Charitable Company Balance Sheet, the Charitable Company Cash Flow Statement and notes to the financial statements, 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 charitable company's affairs as at 31 March 2020 and of the charitable company's net movement in funds, including the 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 Companies Act 2006.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity, in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 18, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

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 auditor's report.

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 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 Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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. 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 Auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Anna Bennett (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 6 November 2020

Women in Prison Ltd

**Statement of Financial Activities
(including income and expenditure account)
for the year ended 31 March 2020**

	Notes	Unrestricted Fund 2020 £	Restricted Fund 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOME:					
Donations		30,862	2,657	33,519	99,616
Charitable activities	2	81,557	2,264,539	2,346,096	2,086,606
Investment income		<u>12</u>	<u>-</u>	<u>12</u>	<u>-</u>
TOTAL INCOME		112,431	2,267,196	2,379,627	2,186,222
EXPENDITURE:					
Cost of fundraising		570	-	570	13,914
Expenditure on charitable activities	3	<u>-</u>	<u>2,299,293</u>	<u>2,299,293</u>	<u>1,902,165</u>
		570	2,299,293	2,299,863	1,916,079
Net Income/(Expenditure)		111,861	(32,097)	79,764	270,143
Transfers between Funds		<u>876</u>	<u>(876)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		112,737	(32,973)	79,764	270,143
RECONCILIATION OF FUNDS					
Funds brought forward at 1 April 2019	10/11	<u>350,825</u>	<u>184,704</u>	<u>535,529</u>	<u>265,386</u>
Funds carried forward at 31 March 2020	10/11	<u><u>463,562</u></u>	<u><u>151,731</u></u>	<u><u>615,293</u></u>	<u><u>535,529</u></u>

There were no recognised gains or losses for 2020 or 2019 other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities.

The notes on pages 28 to 42 form part of these financial statements.

Full comparatives for the year ended 31 March 2019 are shown in note 15.

Women in Prison Ltd
Company number: 05581944

Balance Sheet
as at 31 March 2020

	Notes	2020 £	£	2019 £	£
CURRENT ASSETS:					
Debtors	8	33,521		16,501	
Cash at bank and in hand		<u>968,268</u>		<u>758,017</u>	
		1,001,789		774,518	
CURRENT LIABILITIES					
Creditors:					
Amounts falling due within one year	9	<u>(386,496)</u>		<u>(238,989)</u>	
NET CURRENT ASSETS:			<u>615,293</u>		<u>535,529</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>615,293</u>		<u>535,529</u>
FUNDS:					
Unrestricted income fund	10	463,562		350,825	
Restricted income fund	10/11	<u>151,731</u>		<u>184,704</u>	
TOTAL FUNDS			<u>615,293</u>		<u>535,529</u>

The notes on pages 28 to 42 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 6 November 2020 and signed on its behalf by:

J Ryan

Jo Ryan
Chair of Trustees

Grace Stevens

Grace Stevens
Trustee and Treasurer

Women in Prison Ltd

Statement of Cash Flows
for the year ended 31 March 2020

		2020 £	2019 £
Cash provided by operating activities	A	<u>210,251</u>	<u>378,359</u>
Increase in cash and cash equivalents in the year	B	210,251	378,359
Cash and cash equivalents at the beginning of the year		<u>758,017</u>	<u>379,658</u>
Total cash and cash equivalents at the end of the year		<u><u>968,268</u></u>	<u><u>758,017</u></u>

A) Reconciliation of net movements in funds to net cash flow from operating activities		2020 £	2019 £
Net income for year		79,764	270,173
(Increase)/decrease in debtors		(17,020)	38,708
Increase/(decrease) in creditors		<u>147,507</u>	<u>69,508</u>
Net cash provided by operating activities		<u><u>210,251</u></u>	<u><u>378,359</u></u>

B) Analysis of changes in net cash funds

	At 1 April 2019	Cashflows	At 31 March 2020
	£	£	£
Cash in hand	758,017	210,251	968,268
Total cash and cash equivalents	<u>758,017</u>	<u>210,251</u>	<u>968,268</u>

Women in Prison Ltd

Notes to the Financial Statements for the year 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:

a) General Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 05581944) and a charity registered in England and Wales (charity number: 1118727). The charity's registered office is 2nd Floor, Elmfield House, Stockwell Mews, London, SW9 9GX.

b) Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) 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 2016) and the Companies Act 2006.

Women in Prison Ltd meets the definition of a public interest entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c) Preparation of the accounts on a going concern basis

In the opinion of the trustees, the charity remains a going concern and, accordingly, the financial statements have been prepared on a going concern basis. Covid-19 has not as yet had an adverse effect on our financial position with funders and commissioners continuing their support, particularly around cash flow. There are significant challenges ahead arising from ending of a number of central government grant programmes, and the renationalisation of probation services. Women in Prison are part of networks of women's support services which are tendering for this new central government funding.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants 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 Trust 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.

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2020

Income received in advance is deferred until the criteria for income recognition are met.

e) 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), the time provided by volunteer workers is not recognised; the Trustees' Annual Report provides 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 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.

f) Fund accounting

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 that the trustees have decided, at their discretion, to set aside to use for a specific purpose. Restricted funds are grants and donations that the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) 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 are an estimate of time spent, together with any direct costs incurred.
- Expenditure on charitable activities includes the costs of 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.

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

h) Allocation of support costs

Support costs relate to 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 that support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. Support costs are allocated to grant funded projects on the basis of the agreement made with the funder.

i) Operating leases

The charity classifies the lease of printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 10 years. Rental charges are charged on a straight-line basis over the term of the lease.

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2020**

j) 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 with the exception of bank loans that are subsequently measured at amortised cost using the effective interest method.

k) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category

Office equipment – 20% straight-line

l) 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.

m) 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.

n) 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.

o) Estimates and judgements

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees consider that there are no material estimates or judgements within the accounts.

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2020**

p) Employee benefits

Short-term benefits

Short-term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS102.

Pension scheme

Women in Prison Ltd operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held independently from those of Women in Prison Ltd, in an independently administered fund. The pensions costs charged in the financial statements represent the contributions payable during the year.

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2020

2 INCOME FROM CHARITABLE ACTIVITIES

RESTRICTED	2020 £	2019 £
<i>In Women's Prisons</i>		
Aldo Trust	3,500	3,000
Central & NW London NHS Foundation Trust	80,486	62,923
National Lottery (<i>Health Matters</i>)	40,886	163,544
HMP Foston Hall (<i>CARE</i>)	53,457	51,700
Greater Manchester Women's Support Alliance	86,803	74,814
HMPPS (<i>Education & Employment</i>)	-	14,357
<i>Community Based</i>		
Oxleas NHS Foundation Trust	46,404	46,404
National Lottery Community Fund	55,559	-
Lambeth Council and MOPAC (<i>South London Alliance</i>)	1,055,939	742,948
Cheshire and Greater Manchester CRC (<i>WomenMATTER</i>)	150,635	152,275
Manchester City Council	39,620	39,620
Comic Relief (<i>WomenMATTER</i>)	47,782	24,876
Woking Borough Council (<i>including contribution in kind of £90,000</i>)	284,766	281,635
Surrey PCC (<i>Checkpoint Plus, Woking</i>)	41,130	50,604
Surrey CC Public Health (<i>Substance misuse</i>)	40,000	40,000
Charles Hayward Foundation (<i>Checkpoint Plus, Woking</i>)	25,000	-
Ministry of Justice (<i>Checkpoint Plus, Woking</i>)	-	52,306
Surrey PCC (<i>Counselling service</i>)	11,250	11,275
Surrey Community Foundation (<i>Counselling service</i>)	3,000	-
Grants for service users	4,976	2,899
<i>Campaigns and core funding</i>		
Barrow Cadbury	36,500	42,200
Bromley Trust	10,000	10,000
Comic Relief	52,313	-
Henry Smith	16,233	-
Jabbs Foundation	20,000	30,000
Kent PCC	10,000	-
Ian Mactaggart Trust	-	10,000
Lloyds Foundation	18,000	-
Trust for London	30,300	29,600
Total restricted income	<u>2,264,539</u>	<u>1,936,980</u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2020

2. INCOME FROM CHARITABLE ACTIVITIES (continued)

	2020 £	2019 £
UNRESTRICTED		
Esmée Fairbairn Foundation	30,000	36,575
EG Culture	17,000	-
Sisters Trust	30,000	50,000
Tudor Trust	-	50,000
Other income	4,557	13,051
Total unrestricted income	81,557	149,626
Total income from charitable activities	2,346,096	2,086,606

3 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2020 £	2019 £
Staff costs including training and development	1,462,473	1,269,349
Subcontracted services and in-kind contributions	416,288	247,932
Service users' expenses including grants	89,594	43,580
Other programme and direct costs	115,278	150,847
Office costs	86,254	97,815
Premises costs	88,870	78,374
Professional fees and consultants	31,707	20,030
Governance (note 4)	8,829	8,153
	2,299,293	1,916,079

Support costs included in charitable expenditure

	2020 £	2019 £
Staff costs including training and development	197,197	155,122
Service users' expenses including grants	665	1,548
Other programme and direct costs	24,241	26,546
Office costs	26,230	47,757
Premises costs	47,830	43,261
Professional fees and consultants	28,108	13,763
Governance	8,815	8,153
	333,086	296,150

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2020**

4 ANALYSIS OF GOVERNANCE COSTS

	2020	2019
	£	£
Audit fee	8,100	7,500
Management committee expenses	<u>729</u>	<u>653</u>
	<u>8,829</u>	<u>8,153</u>

5 NET INCOME FOR THE YEAR

	2020	2019
	£	£
This is stated after charging auditors' remuneration: inclusive of VAT		
Audit	8,100	7,500

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2020	2019
	£	£
Salaries and wages	1,233,889	1,064,514
Social security costs	105,411	93,697
Pension costs	64,167	57,664
Other personnel costs	<u>59,006</u>	<u>53,474</u>
	<u>1,462,473</u>	<u>1,269,349</u>

No employees received remuneration in excess of £60,000 (2019: £60,000). The charity does not operate a pension scheme for its employees but does make administrative contributions of £64,167 to a stakeholder pension scheme for 49 qualifying staff members (2019: £57,664 for 44).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2019: £nil). Expenses incurred by trustees for travel or other expenses during the year amounted to £629 (2019: £nil). Trustee donations during the year totalled £1,280 (2019: £210). One former charity trustee received payment for professional or other services supplied to the charity £9,012 (2019: £6,825).

Staff redundancy payments in the year totalled £Nil (2019: £3,048). The key management personnel of the charity comprised the trustees, the Chief Executive, the Head of National Services, and the Head of Finance and Governance. The total employee benefits of the key management personnel of the charity were £130,974 (2019: £111,767).

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2020

Average staff numbers during the year were 55 (2019: 48). Average full time equivalents during the year were 44 (2019: 38).

Volunteers include peer mentors in prison and in the community, volunteer counsellors in our women's centre in Woking, women on Release on Temporary Licence (RoTL) and those working on our campaigns. Volunteer numbers averaged 20 during the year (2019: 23).

7 CORPORATION 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.

8 DEBTORS

	2020	2019
	£	£
Trade debtors	24,775	12,836
Prepayments and accrued income	2,287	51
Other debtors	<u>6,459</u>	<u>3,614</u>
	<u>33,521</u>	<u>16,501</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	102,093	87,685
Taxation and social security	24,623	26,213
Accruals and deferred income	<u>259,780</u>	<u>125,091</u>
	<u>386,496</u>	<u>238,989</u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2020

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS (2020)

	Net Current Assets £	2020 Total £	2019 Total £
Unrestricted funds	463,562	463,562	350,825
Restricted funds	<u>151,731</u>	<u>151,731</u>	<u>184,704</u>
Net assets	<u><u>615,293</u></u>	<u><u>615,293</u></u>	<u><u>535,529</u></u>

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS (2019)

	Net Current Assets £	2019 Total £	2018 Total £
Unrestricted funds	350,825	350,825	172,289
Restricted funds	<u>184,704</u>	<u>184,704</u>	<u>93,097</u>
Net assets	<u><u>535,529</u></u>	<u><u>535,529</u></u>	<u><u>265,386</u></u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2020

11 RESTRICTED FUNDS (2020)

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust, to be applied to specific purposes:

	Balance at 1 April 2019	Income	Expenditure	Transfers (to) from unrestricted	Balance at 31 March 2020
<i>In Women's Prisons</i>					
Aldo Trust	2,370	3,500	(3,650)	-	2,220
CNWL NHS Foundation Trust	-	80,486	(80,486)	-	-
National Lottery (<i>Health Matters</i>)	58,724	40,886	(99,610)	-	-
HMP Foston Hall (<i>CARE</i>)	-	53,457	(53,457)	-	-
Greater Manchester Women's Support Alliance	-	86,803	(86,803)	-	-
<i>Community Based</i>					
Oxleas NHS Foundation Trust	-	46,404	(46,404)	-	-
Bluebird Service	-	-	(9,877)	-	(9,877)
National Lottery	-	55,559	(38,491)	-	17,068
London Borough of Lambeth	50,776	1,055,939	(1,026,519)	(9,931)	70,265
WomenMATTAs	3,123	152,035	(155,158)	-	-
Comic Relief	13,603	47,782	(45,876)	-	15,509
Manchester City Council	-	39,620	(39,620)	-	-
Woking Borough Council	16,658	285,511	(273,548)	(3,464)	25,157
Surrey PCC (<i>Checkpoint</i>)	-	41,130	(41,130)	-	-
Public Health (<i>Surrey</i>)	-	40,000	(40,000)	-	-
Ministry of Justice	16,128	-	(16,128)	-	-
Surrey PCC and Surrey Community Foundation	-	14,250	(17,714)	3,464	-
Charles Hayward Foundation	-	25,000	(25,000)	-	-
Grants for service users	220	5,488	(3,446)	-	2,262
<i>Campaigns and core funding</i>					
Barrow Cadbury	13,606	36,500	(59,161)	9,055	-
Bromley Trust	-	10,000	(10,000)	-	-
Comic Relief	-	52,313	(23,186)	-	29,127
Henry Smith	-	16,233	(16,233)	-	-
Ian Mactaggart Trust	3,100	-	(3,100)	-	-
Jabbs Foundation	-	20,000	(20,000)	-	-
Kent PCC	-	10,000	(10,000)	-	-
Lloyds Foundation	-	18,000	(18,000)	-	-
Trust for London	6,396	30,300	(36,696)	-	-
	184,704	2,267,196	(2,299,293)	(876)	151,731

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2020

11 RESTRICTED FUNDS (CONTINUED)
COMPARATIVE RESTRICTED FUNDS (2019)

	Balance at 1 April 2018	Income	Expenditure	Transfers (to) from unrestricted	Balance at 31 March 2019
<i>In Women's Prisons</i>					
Aldo Trust	1,870	3,000	(2,500)	-	2,370
CNWL NHS Foundation Trust	-	62,923	(65,875)	2,952	-
National Lottery (<i>Health Matters</i>)	53,224	163,544	(158,044)	-	58,724
HMP Foston Hall (<i>CARE</i>)	-	51,700	(51,700)	-	-
Manchester Women's Support Alliance	-	74,814	(74,814)	-	-
HMPPS	-	14,357	(14,357)	-	-
<i>Community Based</i>					
Oxleas NHS Foundation Trust	-	46,404	(46,404)	-	-
Lambeth Council (<i>Beth Centre</i>)	19,434	245,971	(238,375)	-	27,030
Lambeth Council (<i>SLWH</i>)	-	496,977	(473,231)	-	23,746
WomenMATTa	-	152,445	(149,322)	-	3,123
Comic Relief	-	24,876	(11,273)	-	13,603
Manchester City Council	2,064	39,620	(41,684)	-	-
Woking Borough Council	-	281,635	(264,977)	-	16,658
Surrey PCC (<i>Checkpoint</i>)	-	50,604	(50,604)	-	-
Public Health (<i>Surrey</i>)	-	40,000	(40,929)	929	-
Ministry of Justice	-	52,306	(36,178)	-	16,128
Surrey PCC	10,425	11,275	(22,714)	1,014	-
Grants for service users	1,098	2,899	(3,777)	-	220
<i>Women's Voices</i>					
Barrow Cadbury	3,024	42,200	(31,618)	-	13,606
Trust for London	1,958	29,600	(25,162)	-	6,396
<i>Campaigns</i>					
Bromley Trust	-	10,000	(10,000)	-	-
Jabbs Foundation	-	30,000	(30,000)	-	-
Ian Mactaggart Trust	-	10,000	(6,900)	-	3,100
	93,097	1,937,150	(1,850,438)	4,895	184,704

The Aldo Trust

Grant provides money for distribution to women in prison who do not have access to monetary support. As in previous years, each grant is limited to no more than £25 per woman and is to cover basic needs.

Central & North West London NHS Foundation Trust

Grant funds 'Through-the-Gate' services offered to HMP Bronzefield residents who experience significant and enduring mental health needs. It supports them in their preparation for release, on their day of release and then on an on-going basis back in their communities. The service is available to women returning to any location in the South East of England.

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2020

National Lottery Community Fund (*Health Matters and Healthy Foundations*)

Grant funds the development of health-related projects. Advocates provide information and advocacy about healthcare and wellbeing, and support women to access healthcare services in the community, following release from prison. A prison-focused programme ended last year, and a new three-year community-based programme began.

HMP Foston Hall (*CARE Project*)

Grant funds a programme for women in prison with a history of violence and complex needs, who may have difficulties engaging in and benefiting from treatment. CARE offers all participants an independent, flexible, holistic, needs-led support and advocacy service around education, training, employment, housing, finance, debt, family matters, or any other issues likely to destabilise women or prevent them from attaining their preferred way of life.

Greater Manchester Women's Support Alliance (GMWSA)/Stockport Women's Centre

Grant funded prison Link workers in Snyal who help link women to Manchester-based women's services and support a network of women's centre champions among those serving sentences. The Alliance coordinator provides strategic networking and oversight of the Alliance's work. Funding also went toward WomenMATTER.

Oxleas NHS Foundation Trust

Grant funds a complex needs project to promote social inclusion and enable women diagnosed with personality disorder by the penal establishment to engage and maintain an improved quality of life. The project works in collaboration with London National Probation Service and the Prison Service, to reduce the risk of re-offending, re-call and other harms. The current programme ended March 2020.

Lambeth Council

Grant funds the Beth Centre and South London Alliance - women-only, safe, comfortable spaces with expert support for women living in Lambeth, Southwark, Sutton, Croydon, Lewisham and Southwark who are affected, or at risk of being affected, by the criminal justice system. Individual and group-based support is provided to women across the target area.

Using funding from Mayor's Office of Policing and Crime (MOPAC) and other local authorities (as part of the London Crime Prevention Fund), Lambeth funds a three-year programme of localised support for women, which is based in six south London boroughs.

WomenMATTER

Funded by **Cheshire and Greater Manchester CRC, Greater Manchester Combined Authority and GMWSA**. The women's centre provides one-to-one and group support, advocacy and advice to Manchester and Trafford women at point of arrest (via the Greater Manchester Police Triage Scheme); serving community orders; on release from prison; and those considered 'at risk of offending' by nature of unmet support needs.

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2020

Manchester City Council

Grant is a contribution to WomenMATTER, which funds a specific project worker who supports the 'at risk of' offending cohort, and the weekly community drop-in that includes a rolling timetable of activities aimed to reduce the social isolation, improve the mental health and wellbeing, financial circumstances and employability of women attending. The grant also funds the delivery of WIP's one-day 'Working with Women in the Criminal Justice System' training to external services and professionals.

Woking Borough Council (*Women's Support Centre*)

Commissions WIP to run the Women's Support Centre offering support across Surrey to women whose individual circumstances or experiences have placed them at risk of exploitation, victimisation or involvement in the criminal justice system. Woking Borough Council provides part-funding for the continuation of the Checkpoint project.

Surrey Police and Crime Commissioner (*Checkpoint Plus*)

Grant funds a county-wide worker to provide a support package to women diverted out of the criminal justice system, to reduce offending and improve their life outcomes.

Ministry of Justice (*Checkpoint Plus*)

The balance of the funding was applied in 2019.

Surrey County Council Public Health (*Substance misuse service*)

Grant funds work in the Women's Support Centre, Woking, Surrey, offering services in the community relating to specialist substance misuse.

Surrey Police and Crime Commissioner (*Counselling Service*)

Grant funding to provide a community counselling service for women in Surrey through volunteer counsellors.

Grants for Service Users

Grant for individual cases, as funds permit.

Barrow Cadbury Trust

Two grants were made during the year, all of which supported the campaigning activities of Women in Prison. One, for £30,000, enabled us to strengthen women's voices, particularly women in Birmingham and the surrounding area, in our 2020 campaign to reduce the women's prison population. A further £6,500 was to support our mass lobby event in parliament in respect of our Women's Justice campaign.

Trust for London

Grant funded the engagement of London women in our 2020 Campaign to reduce the women's prison population. The funded ended in March 2020.

Bromley Trust

Grant awarded for policy and campaigning work.

Jabbs Foundation

Grant awarded for campaigning work and work with magistrates.

Women in Prison Ltd

Notes to the Financial Statements
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Kent PCC and Ian Mactaggart Trust

Match funding obtained to develop an application to provide magistrates with information on community alternatives to custody for women.

Transfers between funds

Where restricted funds provided were less than the costs of discharging the service, the deficit was met from unrestricted funds. Surpluses and grants relating to funds already expended were transferred to unrestricted funds.

12 COMMITMENTS

At 31 March 2020, the company had commitments under non-cancellable operating leases

	2020 £	2019 £
Operating leases that expire:		
Within one year	706	1,474
Within two to five years	<u>1,411</u>	<u>1,411</u>
	<u><u>2,117</u></u>	<u><u>2,885</u></u>

13 RELATED PARTY TRANSACTIONS

Susan Wilson, who had been a Trustee and Treasurer until her resignation in September 2018, had provided financial consultancy services to the charity from November 2018 until July 2019, when she joined the staff. Total consultancy fees for the year ended 31 March 2020 totalled £9,012 (2019 £6,825).

14 FINANCIAL INSTRUMENTS

	2020 £	2019 £
Financial assets at amortised cost	<u>1,001,789</u>	<u>774,518</u>
Financial liabilities at amortised cost	<u><u>386,496</u></u>	<u><u>238,989</u></u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2020

15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY

		Unrestricted Fund	Restricted Fund	Total Funds
	Notes	2019 £	2019 £	2019 £
INCOME:				
Donations		99,446	170	99,616
Charitable activities	2	<u>149,626</u>	<u>1,936,980</u>	<u>2,086,606</u>
TOTAL INCOME		249,072	1,937,150	2,186,222
EXPENDITURE:				
Cost of fundraising		13,914	-	13,914
Expenditure on charitable activities		<u>51,727</u>	<u>1,850,438</u>	<u>1,902,165</u>
TOTAL EXPENDITURE	3	<u>65,641</u>	<u>1,850,438</u>	<u>1,916,079</u>
NET INCOME/(EXPENDITURE)		183,431	86,712	270,143
TRANSFERS OF FUNDS	11	<u>(4,895)</u>	<u>4,895</u>	<u>-</u>
NET MOVEMENT IN FUNDS		178,536	91,607	270,143
RECONCILIATION OF FUNDS				
Funds brought forward at 1 April 2018	10/11	<u>172,289</u>	<u>93,097</u>	<u>265,386</u>
Funds carried forward at 31 March 2019	10/11	<u>350,825</u>	<u>184,704</u>	<u>535,529</u>