



# TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> March 2020



OVERSEAS



FAMILY



RESETTLEMENT

Registered Charity no. 1093710  
A company limited by guarantee no. 04333963

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# PRISONERS ABROAD

## Trustees' Report For the year ended 31st March 2020

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The Trustees, who are Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2020.

Prisoners Abroad is a human rights and welfare charity providing humanitarian aid, advice and emotional support to people affected by overseas imprisonment. We assist British citizens during their incarceration, when they return to the UK and need access to resettlement services, and we support their family and friends throughout the trauma. We are the only charity supporting people in this way.

### OUR OBJECTIVES

- The relief of need, hardship, poverty, sickness and distress among such British citizens whether remanded in custody, sentenced or detained in prison outside the UK, and of such individuals on return to the UK
- The relief of need, hardship, poverty, sickness and distress among Prisoners' dependents or family members.

### OUR STRATEGIC AIMS

- To sustain and increase responsive and accessible services that meet the growing needs of the people we help - overseas, on return to the UK and family members
- To become more recognisable to service users, other organisations and the public

### PUBLIC BENEFIT

The Trustees have referred to the information within the Charity Commission's guidance on 'public benefit: running a charity (PB2)' and have considered how planned activities will contribute to the Charity's strategic objectives, with the public benefits as follows:

- The advancement of citizenship and community development
- The prevention or relief of poverty, primarily homelessness
- Support and relief for those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage

### HOW WE WORK

We have been working with our service user groups for 42 years, and our strategy and policies are built based on this experience. We are non-judgmental and see beyond the conviction, we see the human being and what they should have access to no matter what their situation. We translate human rights law into practical life-saving actions. We work positively against unfair discrimination and inhuman treatment. We strive to empower our service users and to tailor our services to the needs of each individual.

### COVID-19

Towards the end of the financial year, the UK went into lockdown as a result of Covid-19 and Prisoners Abroad had to adapt very rapidly to a complete transition to home working and delivering services remotely. We were able to respond with agility and within days we had transformed the way we work; setting up new systems, finding solutions to the challenges of reaching our service users and supporting staff in new working arrangements. As the new financial year started, the Senior Management Team convened frequently to immediately address the critical operational and financial implications of the pandemic and the Board of Trustees met six-weekly online.

**WORKING WITH PRISONERS OVERSEAS** - Safeguarding the welfare and basic human rights of British citizens detained abroad.

*"So many of us find ourselves locked up in foreign lands away from so much that is familiar to us. The length of sentence is bad enough but the punishment is compounded massively by the absence of any friends and family. You provide me with the only support that I received from home and provided me with a reason to stay focused. Without you I have no doubt that I would have given up on myself some time ago."* - a prisoner in Spain

# **PRISONERS ABROAD**

## **Trustees' Report For the year ended 31st March 2020**

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### **Goals and activities**

- Provide a more flexible, tailored and proactive service
- Improve and increase contact with those who are hard to reach
- Learn more from our service users

We provide advice to prisoners and their families during detention and provide a vital link between prisoners detained overseas and agencies both in the UK and the country in which they are held. We offer information on foreign criminal justice systems, prisoners' rights, prison conditions, parole, remission and transfer to the UK. We also build relationships with prisoners and provide reassurance and emotional support along with tailored practical support to help maintain their well-being.

Prisons around the world continue to be affected by economic instability, often resulting in an ongoing deterioration of prison conditions. This means that many people who are detained do not have access to the fundamental basics that are necessary to keep them alive: food, clean water and medical care. In these situations, prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign Commonwealth & Development Office (FCDO), which ensures Prisoners Abroad can provide this life-saving support.

Our tailored service ensures that prisoners are able to access basic essentials to support their physical health such as a grant programme to access clean water and food and we help to prevent cultural and linguistic exclusion. We provide books and language materials so that our service users can communicate with other prisoners and prison staff when faced with otherwise impenetrable language barriers. These materials help prisoners to communicate as well as maintain their emotional and mental well-being. We offer freepost envelopes to all prisoners to help them stay in contact with family or loved ones. Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home. Importantly, these family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence.

### **Plans in last year's report**

- Expand our capabilities for supporting prisoners with a more flexible grant criteria for those who are struggling but whose needs don't fit into our usual grant programmes.
- Review our factsheets and information to reflect the new reality of Brexit.
- Develop written materials and content on the theme of loneliness and isolation, to reduce the impact these issues have on the mental health of our service users.

### **Achievements and performance**

In the last financial year, we provided assistance to 1,559 Britons detained in 98 countries overseas, of which 529 were new cases. (2019: 1,670 Britons detained in 88 countries)

Our vitamin grants help to protect the health of prisoners in countries where the nutritional value of the food and prison conditions are particularly poor, and last year we distributed vitamins totalling £5,989, to 134 people in the form of 399 grants. We provided 86 life-saving medical grants to 348 people totalling £9,170. South East Asia (SEA) takes up the largest proportion of these resources; the medical grants provided included two hospitalisations in Thailand for multiple, complex health issues in both cases and heart medication for a service user in the Philippines. Outside SEA, funds have been used to pay for diabetes medication, blood tests and dental work from West Africa, to South America and the Caribbean. This shines a light on the complexity of health needs worldwide that need attention.

## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2020

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Our Learning and Wellbeing Service provided practical support by sending information booklets, newspapers (5,595) and magazines (2,978) to help alleviate the negative impact on mental health. We sent 1,549 fiction books either directly to individual prisoners or in large packages to prison libraries. We sent 225 language books such as dictionaries and grammar guides overseas. We sent 5,595 newsletters to prisoners worldwide. This year we have purchased new distraction packs for prisoners which include puzzles and suggest ways to keep busy.

*"I have always tried to explore opportunities to brighten up someone's day as much as possible. I am learning a more humane approach thanks to the team you have representing your charity. Thank you." – a prisoner in Japan*

An exciting development for the Prisoner and Family Support Service has been the introduction of the 'Medical and Wellbeing Fund' due to a generous funder. It provides a far greater flexibility in terms of how we support people. It has previously been a challenge when we are not able to help those whose basic needs are not being met, due to what they need being outside the remit of our existing grant programme structure. Since the funding started in April 2019, many people have been identified as needing extra support from this fund and we have been able to provide various items including water filters, blankets and winter jackets (Peru), tracksuits (Turkey), toiletries (Portugal), clothing (Indonesia) and hearing aids (Spain). Through this fund we have also purchased 50 copies of LJ Flanders' 'Cell Workout' book to send to prisoners around the world, so far to Germany, India, Australia and Japan. It focuses on keeping fit and healthy through workouts that are designed for a confined space. We have also used this fund to purchase the distraction packs.

Prisoners Abroad trains consular staff from different countries around the world every six weeks in London and the training covers how we operate as an organisation, what we can do to support British prisoners and how we work in partnership with the FCDO. We have also established links with the Samaritans organisation for prisoners who wish to receive its support by letter. Members of our Service Delivery Team underwent training in mental health issues and working with groups.

*"I simply cannot stress how valuable this service is. Having someone to reach out to is literally saving lives. Without these people, I dread to think how I'd cope." – a prisoner in Spain*

Using the system of prisoner transfer treaties, several long term service users have transferred back to UK prisons from a number of countries including Japan, Hungary and Thailand and Prisoners Abroad staff have visited them to ask them about their welfare, how their overseas prison sentence was and ultimately speak face to face with people we have been communicating with via post, phone and email for years. This can offer great comfort and support to those who still have the remainder of their sentences left to serve in the UK.

Brexit was delayed and we are now in a transition period, meaning that we still don't know how it might affect the UK's criminal justice relations with the EU. We have been in touch with Her Majesty's Prison and Probation Service's cross border transfer section to ensure our factsheet on transfers is up to date, others will follow in the coming months when there is more clarity on expulsion from EU countries, EU arrest warrants and transfers of prisoners back to the UK.

#### **Impact and evaluation**

##### The impact we created for prisoners:

- Reduced isolation and deprivation and safeguarded human rights
- Maintained health and well-being
- Increased knowledge and understanding of their situation
- Relieved boredom and improved mental health
- Prepared for release when the time comes

## PRISONERS ABROAD

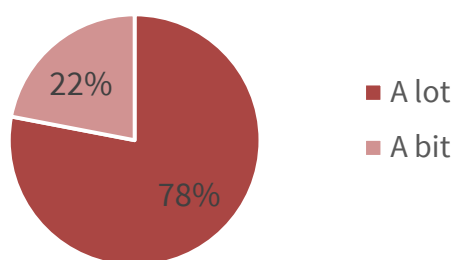
### Trustees' Report For the year ended 31st March 2020

#### Evaluation of our work:

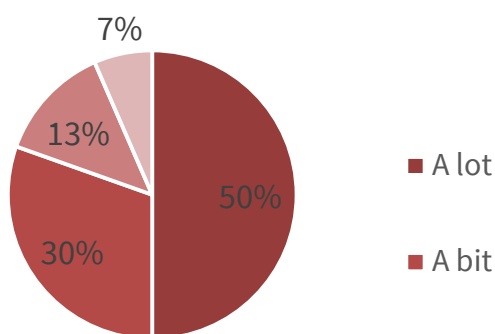
These responses are based on 51 overseas prisoner evaluations being received.

#### **How did the information you received from Prisoners Abroad help you know more about ...**

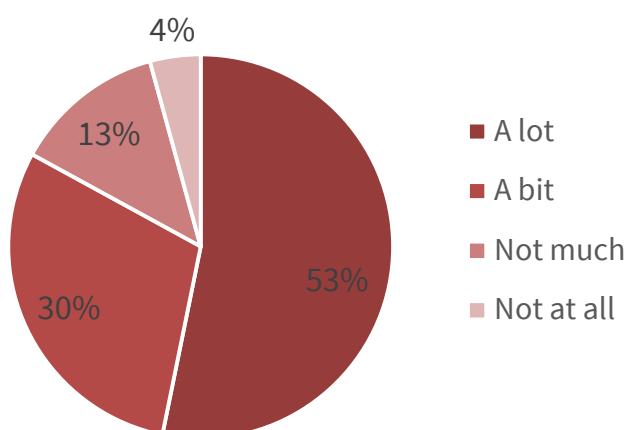
...how Prisoners Abroad can help you whilst detained?



...your situation in prison?

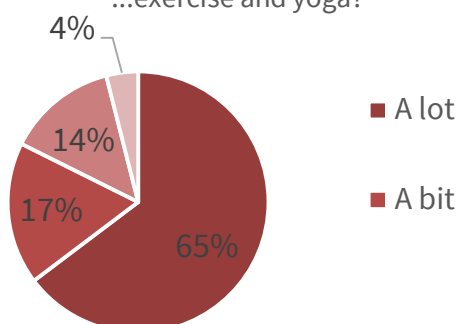


...your rights as a prisoner?

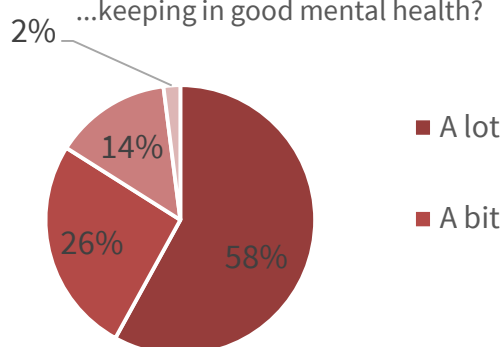


#### **How much did the staying well section of the Prisoners Abroad Handbook help you know more about...**

...exercise and yoga?



...keeping in good mental health?



## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2020

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#### What prisoners say about our services:

We wrote to prisoners to find out to what extent our Medical and Well-Being Fund was helping them. This is the feedback we received:

*"I can't tell you what it feels like to wear clothes rather than rags and what a relief for my feet with some trainers."* – a prisoner in France

*"Those items help me a lot. It is winter and I can't tackle the cold weather. I am suffering from bad circulation of my blood so I am always cold. The knee socks and gloves help me to warm up. And with the airmail envelopes and stamps I can write to my family."* – a prisoner in Japan

*"The money improved my food intake as I was able to buy groceries in the prison, I had lost 7kg of weight in the first two months. This helped my weight and health and was a relief to know I wouldn't go hungry for a while."* – a prisoner in Martinique

*"It enabled me to buy some hygiene products for myself and some cleaning products so that I could wash my clothes."* – a prisoner in Spain

#### **Plans for the future**

- We will be assessing gaps in provision in countries which are not as 'obviously' in need of funding as others, such as Spain and the USA, to see where Prisoners Abroad could assist.
- We will be reviewing first-hand testimonies about prison conditions from our visit to Thailand, Cambodia and the Philippines to determine how Prisoners Abroad could improve the lives of British prisoners there.
- We will be reviewing our materials about services for women in and returning from prison as well as reviewing our support / activities available for children of prisoners, to ensure they are up-to-date and as widely accessible as possible.

**RESETTLEMENT – FOLLOWING RELEASE FROM PRISON** – preventing deprivation among Britons returning from detention abroad and help them to build a new life free from crime.

*"I owe Prisoners Abroad my life. Amazing, amazing group of people."* – a returnee from the US

#### **Goals and activities**

- Ensure ex-prisoners are better integrated into UK society
- Improve the emotional health and well-being of ex-prisoners
- Increase ex-prisoners' involvement with i) the development of services and ii) fundraising and communications

Every year, many people are deported back to the UK at the end of their sentence – often they have lived abroad for a number of years, sometimes decades, and arrive with nothing; no money, nowhere to sleep and very often no family or friends to call on for help. Our caseworkers support prisoners during their incarceration, and then prepare them for their return to the UK when they are approaching release. We send information to help them prepare and a needs questionnaire is sent. Then our resettlement officers work closely with each person who needs our support once they have returned to the UK.

A total of 340 ex-prisoners used the service last year. Of these people, 132 were newly returned. We have seen an increase over the past few years which is mainly due to changing legislation in Australia resulting in more deportations, and people returning from the US after long periods of incarceration have come to an end. These returnees tend to need more support than others,

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as they have been living out of the UK for many years and usually have no connections left in the UK, making it harder to integrate into society.

*"I really wouldn't have made it this far without your help upon arrival into the UK, a home I never knew. Thanks to you, I never slept on the street once."* – a returnee from the US

People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service helps them to access accommodation, first temporary and later permanent, and access welfare benefits, healthcare, specialist training and employment services. This is crucial work with a particularly vulnerable and marginalised group of people to keep them off the street and provide them with opportunities to change their lives.

Support is tailored to individual need and there are workshops as well as practical support sessions such as CV writing within our Work Preparation Programme (WPP) which helps returning prisoners find work and improve their work-related skills. It also enables them to develop their social networks, build their confidence, gives them independence, and supports their integration into UK society. It also includes tailored one-to-one sessions as well as telephone advice and support for those residing outside London. The programme runs 1 day a week supporting people during this critical stage of resettlement.

#### Plans in last year's report

- Strengthen and develop pre-release assessment and information gathering.
- Strengthen and develop resettlement pathways, our structure for supporting people on return to the UK.
- Once established in accommodation improve the chance of maintaining tenancies to avoid repeat homelessness.

#### Achievements and performance

We provided £74,108 for emergency accommodation, £20,042 for food and £17,249 for London travel through our emergency grants. We provided £36,361 in grants to pay for housing deposits due to the ever-increasing difficulties in securing social housing. We provided £2,438 to enable service users to obtain a passport which is now an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when also applying for jobs. Much of this critical support activity preventing destitution was able to take place because of the City Bridge Trust's strategic approach hardship funding.

Our Work Preparation Programme continues to run and is on the third cycle of the programme and it is a great addition to the Resettlement Service by providing employment support for those who return to the UK in need of help into work. Within the year 47 people enrolled in the programme and 26 further referrals were made to employment or training advice organisations.

*"The Work Preparation Programme motivated me, whereas before I felt overwhelmed. It gave me confidence that I would have never formed on my own."* – a returnee who participated in the programme

We met with the Central Jigsaw Team at Metropolitan Police to give them a detailed briefing about our work, as they oversee the Multi-agency Public Protection Arrangements (MAPPA) housing protocol and work alongside us with some of our service users when they first return to the UK. We also met with The Forward Trust which we heavily rely on to access housing, so that we can improve the ways we work together, particularly around the challenges presented by Universal Credit and landlords. The resettlement process for people housed under the MAPPA protocol is significantly different and we are in the process of developing different 'pathways' for these cases which we can use to prepare prisoners before their release and to manage their expectations after return.



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### **Trustees' Report For the year ended 31st March 2020**

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Some resettlement team members have undergone training, including mental health training, groupwork training and a course on how to deal with aggressive and difficult behaviour. Fortunately, incidents are very rare but we recognise it is important to continue to discuss potentially challenging situations. In addition, one of the team took a course focusing on substance misuse. A high percentage of our resettlement service users have a history of substance misuse and we make appropriate referrals to support them with this.

We have been working with the International Health Medical Service (IHMS) in Sydney which is contracted to provide medical support in immigration detention centres around Australia and assess if someone is fit to fly prior to their deportation. When a returnee is suffering from serious health issues, they'll book a medical appointment on arrival in the UK. These appointments have often been booked with private care providers with no prospects for ongoing care. Now that we have direct contact with IHMS we can explore what is right for the service user. We have subsequently put IHMS in contact with the Camden Health Improvement Practice (CHIP) so they will be able to book medical appointments through them prior to someone's return and can discuss their medical history directly and this will offer access to the ongoing care of the NHS.

We run a female-only support group where people can discuss privately and confidentially any difficulties they may face on return to the UK. Last year 50 women attended the group; it gives them the opportunity to share information and experiences with others in the same situation and facing similar challenges.

We were thrilled that the quality of our Resettlement Service was recognised by Comic Relief and we were awarded a grant of £300,000 over a three-year period. This will go to towards the project 'A helping hand for former prisoners: preventing homelessness after imprisonment abroad.'

#### **Impact and evaluation**

##### For people returning to the UK we:

- Prevented street homelessness and destitution
- Provided a second chance to rebuild a crime-free life
- Reduced isolation
- Prepared for employment
- Improved health and well-being
- Increased knowledge and understanding of their situation
- Enabled access to UK social support system

##### Evaluation of the Resettlement Service:

##### The Rebuilding Troubled Lives Project:

##### *RTL– Support with finding long-term accommodation*

The RTL project runs housing seminars and provides one-to-one support to help returning service users with finding long-term accommodation. The support aims to help service users know more about the housing market and the process of looking for accommodation. The resettlement team also support service-users to secure and maintain their tenancy once they have found longer-term accommodation.

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### Trustees' Report For the year ended 31st March 2020

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From October 2016 to August 2019, project records revealed that 149 people had attended a housing seminar or received one-to-one housing advice. The majority (87%) of the 38 people who provided feedback via the online survey said they received one-to-one support and advice from Prisoners Abroad about how to find accommodation. This included practical support such as making applications for housing as well as for related benefits:

*“Having been out of the UK for thirty-four years, I was completely unfamiliar with the social services system. They helped with applications for council accommodation and housing benefits.”*

*“They gave me support with my tenancy and claiming Housing Benefit and Council Tax.”*

In addition, 53 people gave feedback on the housing seminars they had attended:

*“I was very pleased that I came to this seminar and have definitely benefitted from it. It's also very helpful to know that someone is here if I need help or have any enquiries.”*

#### *RTL Support with finding employment*

In addition to helping to secure longer-term accommodation, part of the RTL project involved helping service users to find education, training, volunteering and employment. A key element of this has involved delivering the Work Preparation Project - WPP.

During the period October 2016 to August 2019, 67 service users received one-to-one support and attended group sessions as a part of the WPP. [NB: during this time the programme was suspended for a year due to staffing issues, but it relaunched when a new facilitator was recruited.] The support included helping service users put together a CV, write a business plan, preparation for job interviews as well as advice with disclosing their offence.

*“She helped us put together a CV and gave us ‘on the spot’ interviews because none of us know what an interview is really going to be like. It was very useful, she was really helpful.”*

#### **Plans for the future**

- Strengthening and developing partnerships and structure for supporting returnees under the age of 35.
- Strengthening and developing partnerships and structure for supporting returnees over the age of 65.
- Integrating IT support into the resettlement service.

**WORKING WITH FAMILIES** – lessening the isolation and supporting families through the emotional trauma.

*“You have been a tremendous help.” – a relative of a prisoner*

#### **Goals and activities**

- To increase the numbers of people using our range of family services
- To tailor our services to meet families' needs
- To increase family members' involvement with i) the development of service and ii) fundraising and communications

There are many challenges that will be encountered when having a relative imprisoned in another country and Prisoners Abroad helps to alleviate some of the difficulties that families face when dealing with this trauma. We host family information days and

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support groups throughout the UK during the year. Importantly, we offer a safe non-judgemental space for family members and friends to talk about what they are going through. It is an opportunity to meet others in a similar situation to themselves; finding solidarity in sharing their experiences and helping combat the stigma attached to imprisonment.

*"The family information day was fantastic, it made me realise I'm not the only one suffering." – a relative of a prisoner in the US*

We aim to reduce the suffering and isolation of this vulnerable and often invisible group and help alleviate their stress. We provide information about foreign prison conditions and criminal justice systems, and our multi-lingual team provides a wide range of practical and emotional support.

#### Plans in last year's report

- Establish family support groups and family information days in Liverpool and Brighton.
- Pilot a telephone support service with trained volunteers.
- Review the impact of our project on isolation and loneliness.

#### Achievements and Performance

The number of family members using our service was 2,049 last year of which 926 were new. (2019: 1,863 family members)

We held 6 family information days in Bath, Birmingham, Brighton, Liverpool, London and York, with a total of 61 attendees. Brighton and Liverpool are new locations where we are providing support, so service users in and around those areas are now able to attend and access this level of support. We held 24 family support groups in Bath, Birmingham, Brighton, Liverpool, London, Manchester and York with a total of 93 attendees. 39% of people attended more than one family support group.

*"The family support group yesterday was a great deal of help and like a warm perching place in the storms of life that carry on all around us." – a family member with a relative in France*

We have worked on developing the Online Family Network to increase its reach, a portal where family members can ask questions and find support in a non-judgmental space. We want to encourage more people to use it as a resource for support and 165 people used it last year. It has enabled us to share more news from Prisoners Abroad and we have encouraged people to use it by promoting it at family information days as well as referring people to it via the phone. We plan to ask a small number of family members to act as 'moderators' for the network which also contributes to our Connecting Families project, which aims to reduce loneliness and isolation among family members.

We recruited a new staff member to help develop our family work, who as well as contributing to the successful running of this service, has undertaken research into organisations available in each region that may be relevant to the family members we support. These include legal advice clinics, counselling services and other types of wellbeing organisations. We now have a list of organisations for each region with information about the types of services they provide and that many of our service users require information on or access to, e.g. health, homelessness, domestic violence, older people, where we can refer them.

To lead the continuing development of our family services, we held our first family service steering group in September. We invited three former family service users to join the group whose relatives have been released within the last three years. The group also comprises Helen, our London Family Support Group volunteer leader, Chrissie one of our ex-service user trustees and two members of staff. The group will meet every three months to discuss opportunities and ideas.

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*"I know I have said before but without your help I'm not sure how I would have coped. You have been consistent throughout this whole nightmare."* – relative of a prisoner in France

#### Impact and Evaluation

For family members of prisoners we:

- Reduced isolation and deprivation
- Increased knowledge of imprisonment
- Improved emotional well-being and resilience
- Improved communications between prisoners and families and friends
- Prepared for prisoners' release when the time comes

#### Evaluation of our work:

We have held small focus groups with family members in Bath and London. We specifically asked about the loneliness and isolation that family members experience when they have a relative or friend in prison abroad, and how they have benefitted from the services we provide.

Many people said that the imprisonment had caused rifts within their families due to other family members being judgmental not only of the person in prison but also of the person supporting them. Others described the financial and emotional burden of responsibility they carry and how that has caused increased loneliness and isolation. Some said that in the early stages of imprisonment they felt the loneliness and that the lack of knowledge about the issue and not knowing where to turn to for help were particularly distressing.

Every person expressed appreciation of the opportunity to talk about their situation at the support groups and family information days. Many people said that contact with the casework team helped them to feel less lonely and that Prisoners Abroad's non-judgmental approach had helped reduce their isolation. Some mentioned that the newsletter provided reassurance by being able to read the stories from other people in the same situation and gave them a sense of community.

The participants reported experiencing different kinds of loneliness, the key forms being:

- Not being able to talk openly about the issue with other friends and family;
- Being stigmatised, judged or ostracised by other friends and family for supporting the person in prison;
- Coping as the sole support for the person in prison;
- Missing the companionship of the person who is now in prison.

A variety of Prisoners Abroad's services were mentioned as being supportive to participants to help alleviate these different forms of loneliness. The key benefits of these services being:

- Understanding, compassion and lack of judgement;
- Sense of community/common understanding with others in the same situation;
- Improved contact with the person in prison;
- Reliable/quality information relating to the situation.

#### Plans for the future

- Extend the family support events to include virtual meetings to increase our reach.
- Extend telephone support for isolated family members by trained volunteers.
- Report on the impact of our work on isolation and loneliness.

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### Trustees' Report For the year ended 31st March 2020

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#### ORGANISATIONAL SUPPORT

The structure that supports our core services.

*"I deeply appreciate your work. It is a real salvation for so many people." – a supporter*

#### Goals and activities

- Strengthen and increase our capacity and capability to do our work.

#### Achievements and performance

To enhance and fulfil our finance function, we have recruited a part time Finance Assistant to work alongside the Head of Finance. This has enabled us to separate out our financial duties appropriately and to delegate administrative based tasks.

In February 2020 we started to prepare for the possibility that Covid-19 was going to affect our capacity to do our work. Through planning and early preparation, we quickly relocated all staff to work from home and subsequently systematically adjusted to how we deliver our services with need and urgency to reach the most vulnerable people.

We completed an external review and evaluation of safeguarding at Prisoners Abroad. We are implementing the recommendations which includes assessing the training needs for all our staff members.

During the year, we held two recruitment campaigns. The first, recruited four new trustees, Emma Douglas, Tim Hailes, Dean Harris and Phil Maguire OBE who completed their induction programmes and were each allocated a 'Board buddy' to support their integration into the role of trustee. The appointments contributed to the diversity of the gender and age balance of the Board but (despite taking the recommended steps) we were unsuccessful at attracting candidates with a BAME background. Turnover due to terms of office has resulted in the Board being weak in this area for the moment. A working group of trustees and staff is being formed to focus on diversity across the organisation.

The second campaign was to find a successor to Richard Price as Chair of Trustees. Nick Prettejohn has accepted the offer of the role but is unable to commence his trusteeship until the end of 2020. Richard Price has generously agreed to continue in the role until then.

#### Plans for the future

- Adaptation of fundraising plans to meet challenges regarding face to face events and economic downturn
- Ongoing reviewing and planning a safe return of staff team to office
- Managing adaptations to services and service user contact, both abroad and in UK
- Reviewing and achieving 20/21 Operational plan aims alongside ongoing challenges of Covid-19
- Review of office requirements in the light of Covid 19

#### FINANCIAL REVIEW

Reaching the year end with a surplus of £44,011 is the result of prudent management in a year that saw both ups and downs. Income increased by £36,029 from the prior year to a total of £1,813,631. Expenditure in total increased by £21,859 although expenditure on services increased by £33,810.

This financial year ended during the first period of lockdown and this cannot be ignored in terms of its implications and uncertainties for the coming financial year 2020/21. However, the surplus and the increase in our year ending cash balance

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have put us in a good position to start this unprecedented year ahead. It also provides a welcome addition to our reserves level. We are diligently working to increase reserves while still maintaining and enhancing the service commitments to our service-users and supporters.

During the year, the five-year funding from City Bridge Trust for key elements of our resettlement programme drew to an end. We are extremely grateful to City Bridge for its remarkable and stalwart support which allowed us to grow the service. However, this meant it was essential to create new funding relationships to secure replacement support and continue this essential work.

We were delighted that our first application to Comic Relief was approved for a three-year grant under their 'Safe Place to Be' funding programme providing a helping hand for former prisoners. This followed a careful due diligence process.

We also received funding for the first time from both the Greater London Authority (GLA) and the Mayor's Office for Policing and Crime (MOPAC). We highly value their support which was critical in funding our resettlement work preventing former overseas prisoners from becoming homeless in London.

The National Lottery Community Fund continued its support with the completion of the third year of their grant for the Rebuilding Troubled Lives Project.

HM Prison and Probation Service (HMPPS), an agency of the Ministry of Justice provided a funding contribution towards the cost of the full range of our resettlement services which provide practical support and advice to returnees.

The Foreign and Commonwealth Office (now FCDO) increased its grant funding to £384,000 in its support of our overseas prisoner service, plus continued funding of the Human Rights Advisor staff post. Once again, they provided the beautiful Lancaster House as the venue for our annual reception.

We finished the second year of the Building Connections Fund run by the National Lottery Community Fund and HM Government. This grant supports our family work and has allowed us to reach and support more isolated families of overseas prisoners.

This additional funding improved our financial overall picture as our trust income was down by £63,000 and individual giving was also down by £41,000. This was mainly due to gaps in staffing and a restructure of the team. As a result, the cost of raising funds fell by £11,951.

The proportion of our overall income which is restricted increased from 65% to 71%. This requires careful financial management to ensure we meet the criteria of the funding restrictions.

The cost of grants payable to individuals fell in total mainly due to a drop in resettlement grants as a result of some service-users returning from Australia with some external support. However, there were increases in medical funds provided to overseas prisoners. At the same time the overall cost of our charitable activities increased by £33,870 due to increased staffing to deliver the other services and projects.

Debtors were down by £126,578 due to receipt of legacies which had been pledged and taken into income in the prior year. This impacted our cash held in the bank at year end which increased by £135,195. The 3-year bank loan from CAF/Venturesome was paid off in full and on time in November 2019 which contributed to our decrease in creditors.

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2020**

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#### **Reserves policy and going concern**

We calculate the required level of reserves as an integral part of the organisation's annual planning and budgeting processes and continue to monitor them through the year. The two essential elements of Prisoners Abroad's reserves policy are to:

- Mitigate risk - maintain sufficient reserves to ensure that the organisation is protected against significant fluctuations in income and expenditure.
- Develop the organisation - make reserves available for strategic organisational growth.

Risk mitigation reserves are based on the difference between confident income and budgeted expenditure across a three-year period. With many of our service users imprisoned for long sentences, we know that we have to plan to deliver essential services far into the future, so it is important that the charity has sufficient reserves to ensure our work continues.

Restricted reserves at the end of the year are £60,138 and these are not available for the general purposes of the charity. Free reserves at 31 March 2020 are £331,083 (2019: £238,240) and comprise of unrestricted funds less net fixed assets. A combination of the £76,007 surplus in unrestricted funds and the reduction in the net book value of fixed assets has resulted in the additional £92,843 in free reserves.

Following the annual review of projected income and expenditure, the Trustees established that the organisation requires reserves of £380,000-430,000 for the risk mitigation element. The Trustees authorised a reduced level of risk reserves for a temporary period in 2018 in order to invest reserves in the new office and are now working towards building reserves back up to the projected level. Current forecasts indicate that risk reserves will reach the target level in the next two years. We will continue to monitor forecasts very closely to ensure that we have an appropriate level of reserves to underpin our strategy.

The Trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account. The Trustees consider that this remains the most appropriate form of investment at present. Following the assessment as noted in accounting policy 1.1, the Trustees are of the view that the charity is a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The Charity was incorporated on 4 December 2001 and is registered as a charitable company limited by guarantee obtaining charitable status on 4 September 2002. The Charity is governed by its Memorandum and Articles of Association, last amended 30 March 2010.

The Charity was originally established as The National Council for the Welfare of Prisoners Abroad in 1978 (charity number 280030). With effect from 31 March 2003, the Trustees approved the transfer of all assets, liabilities, rights and obligations to the charitable company, Prisoners Abroad.

##### **Method of appointment or election of the Trustees**

The management of the Charity is the responsibility of the Trustees who are appointed under the terms of the Memorandum and Articles of Association.

The Board of Trustees, which should consist of no fewer than three Trustees, appoints new Trustees mainly through open recruitment to ensure a balance of skills and experience. The term of office for a Trustee is two terms of three years each with an option for three additional years, subject to annual review and discussion with the Chair.

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2020**

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To ensure that the Trustees are able to make informed decisions about the strategic direction of our services, we have reserved places in the Trustee complement for former service users, both from ex-prisoners (with the consent of the Charity Commission) and from the family group.

#### **Induction and training of Trustees**

All new Trustees are required to complete an induction programme. They are given a comprehensive pack containing copies of key documents, organisational information and information relating to their duties as Trustees. They then spend time in the office in each department to obtain more in-depth knowledge of the services provided and operations. On-going training needs are identified as appropriate and addressed through a variety of means, including Board papers, two leadership days each year and seminars. In addition, all new Trustees are matched with a more experienced board member to support them and their preparation for the first few board meetings.

Each Trustee signs a declaration of eligibility to serve as a Trustee. Declarations of interest are updated annually and are also included on the agenda of each Board meeting.

#### **Organisational structure and decision making**

Decisions on strategic direction, key policies and financial and legal requirements are taken at Board meetings. Some Trustee members also participate in committees and working groups which consider in detail such matters as finance; governance & risk, etc. and provide recommendations to the main Board for consideration and decision. Trustee meetings are held at least four times a year and are attended by the Chief Executive, the Senior Management Team and a staff representative. Day-to-day management of the Charity, is delegated by the Trustees to the Chief Executive and the Senior Management Team.

#### **Charity Fundraising Disclosures**

Prisoners Abroad is a member of the Fundraising Regulator, and we adhere to the standards set out by it.

We raise money from a broad mix of sources and most of this work is conducted by our fundraising team. Our funding streams include government grants, individual giving, charitable trusts and corporate donations.

We have a system to record complaints that we receive at Prisoners Abroad. These are dealt with on an individual basis. There was one complaint during this reporting period regarding our legacy mailing, which they deemed inappropriate to receive, we apologised and removed them from receiving any future legacy communications.

We aim to comply with all standards set by the Fundraising Regulator in its Code of Fundraising Practice. We adhere to the Code as it relates to treating people fairly, in particular vulnerable adults, to ensure they are protected and not subjected to unreasonable pressure to give a donation. Our fundraising approach is to contact only people who have signed up to receiving communications from us or who have been personally introduced to Prisoners Abroad. We have procedures in place to ensure people who ask not to be contacted / mailed / thanked do not receive communication from us that they do not want.

#### **Pay policy for senior staff**

The Trustees and the Senior Management Team comprise the key management personnel of the Charity in charge of running and operating the organisation on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of all Trustee expenses and related party transactions are disclosed in note 8 to the accounts. In order to



## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2020**

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recruit and retain the best staff to provide the services to our beneficiaries, the Trustees consider that it is important to offer a competitive salary package, as benchmarked with similar sized charitable organisations. The salary and other rewards (annual leave and pension contribution) of the Chief Executive are benchmarked and approved by the Trustees on appointment and are reviewed annually by the Trustees in accordance with the contract of employment.

All other staff roles, including the Senior Management Team, are evaluated against a number of criteria, including responsibilities, skills and expertise required. These determine on which band each role lies within the pay scales.

Normally, members of the Senior Management Team are recruited to their assigned salary band. Occasionally, the Trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits e.g. sick pay, maternity/paternity pay as well as annual leave and pension contributions.

#### **Relationships with other organisations**

The Charity works closely with the FCDO and HMPPS to support its service users. It also has an extensive network of relationships with other non-profit organisations.

#### **Volunteers**

The Charity is enormously grateful for the contribution made by the many volunteers who help us provide our services including family support group leaders, pen-pals, office-based volunteers, foreign language translators and individual lawyers and law firms.

#### **Risk management**

During the year the Governance & Risk Committee, comprising Trustees and senior staff reviewed how we assess and measure risk. The key items that ranked most highly were:

- Risk of inadequate level of fundraising – an ongoing concern in a challenging economic environment.
- Risk of communicable diseases – Covid 19 was at that time an increasing concern for vulnerable service users in poor conditions and a threat to maintaining service delivery in the face of a worldwide pandemic.

The high-risk items are reported on at each board meeting and reviewed regularly by the Senior Management Team and twice a year by the Governance & Risk Committee and the Trustee Board reviews the full risk register once a year.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2020**

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- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the Trustees has any beneficial interest in any contract to which the Charity was party during the year.

#### **AUDITORS**

Following an open tender process, on 18 September 2014 Kingston Smith were appointed as auditors (now known as Moore Kingston Smith). Trustees have elected to dispense with the obligation to appoint auditors on an annual basis and therefore Moore Kingston Smith will remain as auditors until such time as the resolution is revoked.

#### **APPROVAL**

The report was approved by the Trustees on 7<sup>th</sup> of December 2020 and signed on its behalf by:

**Richard Price**, Chair

## PRISONERS ABROAD

### Legal and Administrative Information For the year ended 31st March 2020

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Trustees	<p>Chrissie Ashley Mark Atkinson Martin Atkinson, Treasurer Mary Catterall Emma Douglas Tim Hailes Nick Hardwick, Vice-Chair Dean Harris Phil Maguire Vivienne Nathanson Lord Neuberger Richard Price, Chair Toby Rogers Matthew Rhodes Nick Smart Naetha Uren</p>	<p>appointed 10 December 2014 retired 12 December 2019 appointed 4 July 2017 appointed 10 December 2015 appointed 4 July 2019 appointed 12 December 2019 appointed 30 March 2016 appointed 4 July 2019 appointed 4 July 2019 appointed 10 December 2015 appointed 11 December 2017 appointed 12 March 2014 appointed 4 July 2017 retired 26 March 2020 appointed 24 September 2020 appointed 26 June 2019</p>
Company Secretary	Zeta MacDonald	
Key Management Personnel	<p>Chief Executive Deputy Chief Executive Head of Service Delivery Head of Finance</p>	<p>Pauline Crowe Zeta MacDonald Theresa Gilson Nancy Wright</p>
Company number	04333963	
Registered Charity number	1093710	
Registered Office	<p>89-93 Fonthill Road, London, N4 3JH</p> <p>Switchboard 020 7561 6820</p> <p>Helpline 0808 172 0098 (free from all UK landlines)</p> <p>Website <a href="http://www.prisonersabroad.org.uk">http://www.prisonersabroad.org.uk</a></p> <p>Email <a href="mailto:info@prisonersabroad.org.uk">info@prisonersabroad.org.uk</a></p>	
Auditors	<p>Moore Kingston Smith Devonshire House, 60 Goswell Road, London, EC1M 7AD</p>	
Solicitors	<p>Hogan Lovells Atlantic House, Holborn Viaduct, London, EC1A 2FG</p>	
Bankers	<p>National Westminster Bank plc 218 Upper Street, London, N1 1SA</p> <p>CCLA Investment Management Ltd COIF Charity Funds 85 Queen Victoria Street, London, EC2V</p>	

## **PRISONERS ABROAD**

### **Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2020**

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#### **Opinion**

We have audited the financial statements of Prisoners Abroad ('the company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and 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 its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 financial statements section of our report. We are independent of the charitable company 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.

#### **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 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **PRISONERS ABROAD**

### **Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2020**

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#### **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 trustees' annual report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 16, 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

## PRISONERS ABROAD

### Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2020

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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of this 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 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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor  
7 Dec 2020

Devonshire House  
60 Goswell Road  
London, EC1M 7AD

## PRISONERS ABROAD

### STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2020

		Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
	Note						
<b>INCOME FROM</b>							
Donations and legacies	2	1,279,904	532,906	<b>1,812,810</b>	1,159,431	617,383	1,776,814
Investments - bank interest		-	821	<b>821</b>	-	788	788
<b>TOTAL INCOME</b>		<u>1,279,904</u>	<u>533,727</u>	<u><b>1,813,631</b></u>	<u>1,159,431</u>	<u>618,171</u>	<u>1,777,602</u>
<b>EXPENDITURE ON</b>							
Raising funds	3	25,935	299,727	<b>325,662</b>	1,500	336,113	337,613
Charitable activities	4	1,286,035	157,923	<b>1,443,958</b>	1,102,570	307,578	1,410,148
<b>TOTAL EXPENDITURE</b>		<u>1,311,970</u>	<u>457,650</u>	<u><b>1,769,620</b></u>	<u>1,104,070</u>	<u>643,691</u>	<u>1,747,761</u>
<b>Net income/(expenditure) and movement in funds</b>		(32,066)	76,077	<b>44,011</b>	55,361	(25,520)	29,841
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		92,204	405,183	497,387	36,843	430,703	467,546
<b>Total funds carried forward</b>		<u>60,138</u>	<u>481,260</u>	<u><b>541,398</b></u>	<u>92,204</u>	<u>405,183</u>	<u>497,387</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 25 to 35 form part of these financial statements.

# PRISONERS ABROAD

Company Number 04333963

## BALANCE SHEET

As at 31 March 2020

		2020		2019	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		150,177		166,943
<b>CURRENT ASSETS</b>					
Debtors	11	173,526		300,104	
Cash at bank and in hand		284,451		149,257	
<b>Total Current Assets</b>		<b>457,978</b>		<b>449,361</b>	
<b>LIABILITIES</b>					
Creditors falling due within one year	12	(66,757)		(118,917)	
<b>NET CURRENT ASSETS</b>			<b>391,221</b>		<b>330,444</b>
<b>Total Assets less Liabilities</b>			<b>541,398</b>		<b>497,387</b>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted Funds					
Designated Funds - Fixed Assets	14	150,177		166,943	
Free Reserves	14	331,083		238,240	
			<b>481,260</b>		<b>405,183</b>
Restricted Funds	14		<b>60,138</b>		<b>92,204</b>
<b>Total Charity funds</b>			<b>541,398</b>		<b>497,387</b>

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act of 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Trustees on 7 December 2020 and signed on their behalf by:

**Richard Price**  
Chair

**Martin Atkinson FCA**  
Treasurer

The notes on pages 25 to 35 form part of these financial statements.



# PRISONERS ABROAD

## STATEMENT OF CASHFLOWS

For the year ended 31 March 2020

	Note	Total Funds 2020 £	Total Funds 2019 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash provided by/(used in) operating activities</b>	17	<b>145,997</b>	<b>(62,695)</b>
<b>CASH USED IN INVESTING ACTIVITIES</b>			
Interest Income		821	788
Interest paid against bank loan		(881)	(4,148)
Purchase of tangible fixed assets		(10,741)	(22,643)
<b>Cash used in investing activities</b>		<b>(10,801)</b>	<b>(26,003)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Capital payments made against bank loan		-	(35,895)
<b>Cash used in Financing</b>		<b>-</b>	<b>(35,895)</b>
Increase/(decrease) in cash and cash equivalents in the year		135,194	(124,593)
Cash and cash equivalents at the beginning of the year		149,257	273,850
<b>Total cash and cash equivalents at the end of the year</b>		<b>284,451</b>	<b>149,257</b>
<b>ANALYSIS IN CHANGES IN NET DEBT</b>			
	As at April 2020	Cashflows	As at April 2019
Cash at Bank	149,257	135,194	284,451
<b>Total</b>	<b>149,257</b>	<b>135,194</b>	<b>284,451</b>

## **PRISONERS ABROAD**

### **Notes to the Financial Statements For the year end March 2020**

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#### **1. ACCOUNTING POLICIES**

##### **1.1. Basis of preparation of financial statements**

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP including update bulletin 2), the Companies Act 2006 and the Charities Act 2011.

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have given due consideration for the effects of the Covid-19 outbreak, which occurred before these financial statements were signed. This assessment has also included a potential loss of income as a consequence of Covid-19. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the Charity's forecasts and projections and have taken account of pressures on donation and grant income. The Trustees have concluded that, despite pressures on funding, there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below. The functional currency of the charity is sterling. Monetary amounts in these financial statements are rounded to the nearest pound.

##### **1.2. Company status**

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 18. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

##### **1.3. Fund accounting**

General funds ('free reserves') are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

##### **1.4. Income**

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

## PRISONERS ABROAD

### Notes to the Financial Statements For the year end March 2020

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#### 1. ACCOUNTING POLICIES (continued)

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

##### 1.5. Expenditure

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those incurred in seeking voluntary contributions. They consist of direct costs and an apportionment of overhead, support and governance costs.

Communications costs of disseminating information are included in charitable activities.

Support and overhead costs are those costs for governance, finance, IT, human resources and office administration that underpin the delivery of the charitable objectives. These costs are allocated between the cost of raising funds and apportioned between charitable activities.

Grants payable to individuals for welfare, health, education and other services are included in the Statement of Financial Activities (SOFA) when approved by the staff under delegated authority from the Trustees.

##### 1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Residual lives and impairment losses are assessed annually. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short-term Leasehold Property	-	over the term of the lease
Furniture and Fixtures	-	over the term of the lease
Computer Hardware	-	over 4 years

##### 1.7. Taxation and VAT

As a registered charity, the organisation is exempt from tax on its charitable income to the extent that it is applied to the charitable purposes.

In common with many other similar organisations, the Charity is not registered for VAT and all expenditure is stated gross of VAT which cannot be recovered.

##### 1.8. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

## **PRISONERS ABROAD**

### **Notes to the Financial Statements For the year end March 2020**

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#### **1. ACCOUNTING POLICIES (continued)**

##### **1.9. Employee benefits**

The cost of short-term employee benefits are recognised as a liability and an expense. The cost of material unused holiday entitlement is recognised in the period in which the employee's services are received. Termination expenses are recognised as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

##### **1.10. Pensions**

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

##### **1.11. Gifts in Kind**

Where goods are provided to the Charity as a donation that would normally be purchased from suppliers this contribution is included in the financial statements as an estimate based on the value of the contribution to the Charity.

##### **1.12. Critical accounting estimates and areas of judgement**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

##### **1.13. Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with the bank, with original maturities of three months or less.

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

#### 2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
FCDO	384,000	-	<b>384,000</b>	340,474	-	340,474
The Ministry of Justice HMPPS	265,000	-	<b>265,000</b>	265,000	-	265,000
MOPAC/GLA	110,000	-	<b>110,000</b>	-	-	-
The National Lottery Community Fund	100,550	-	<b>100,550</b>	98,450	-	98,450
The National Lottery Community Fund & HM Government	38,754	-	<b>38,754</b>	21,156	-	21,156
Comic Relief	95,000	-	<b>95,000</b>	-	-	-
Trust grants Individual & corporate donations	283,100	221,100	<b>504,200</b>	429,851	137,250	567,101
Legacies	3,500	275,728	<b>279,228</b>	4,500	316,204	320,704
Gifts in-kind & sundry income	-	200	<b>200</b>	-	142,420	142,420
	-	35,878	<b>35,878</b>	-	21,509	21,509
<b>Total</b>	<b>1,279,904</b>	<b>532,906</b>	<b>1,812,810</b>	<b>1,159,431</b>	<b>617,383</b>	<b>1,776,814</b>

#### 3 COSTS OF RAISING FUNDS

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
Staff costs	18,435	200,199	<b>218,634</b>	-	214,507	214,507
Governance and Support costs	-	15,008	<b>15,008</b>	-	13,402	13,402
Other costs	7,500	84,520	<b>92,020</b>	1,500	108,204	109,704
<b>Total</b>	<b>25,935</b>	<b>299,727</b>	<b>325,662</b>	<b>1,500</b>	<b>336,113</b>	<b>337,613</b>

#### 4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
Client Services:						
Overseas Prisoners Service	488,388	17,365	<b>505,753</b>	463,533	60,410	523,943
Family Service	156,044	130,693	<b>286,737</b>	90,989	193,244	284,233
Resettlement Service	641,603	9,865	<b>651,468</b>	548,048	53,924	601,972
<b>Total</b>	<b>1,286,035</b>	<b>157,923</b>	<b>1,443,958</b>	<b>1,102,570</b>	<b>307,578</b>	<b>1,410,148</b>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

#### 4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct Staff Costs 2020 £	Grants Payable to Individuals 2020 £	Other Direct Costs 2020 £	Governance & Support Costs 2020 £	Total 2020 £
Client Services:					
Overseas Prisoners Service	224,148	123,979	119,605	38,021	<b>505,753</b>
Family Service	200,582	4,220	67,140	14,795	<b>286,737</b>
Resettlement Service	324,749	148,810	127,165	50,744	<b>651,468</b>
Total	<u>749,479</u>	<u>277,009</u>	<u>313,910</u>	<u>103,560</u>	<u><b>1,443,958</b></u>
	<i>Direct Staff Costs 2019 £</i>	<i>Grants Payable to Individuals 2019 £</i>	<i>Other Direct Costs 2019 £</i>	<i>Governance &amp; Support Costs 2019 £</i>	<i>Total 2019 £</i>
Client Services:					
Overseas Prisoners Service	239,303	116,990	132,776	34,874	523,943
Family Service	188,614	3,625	78,381	13,613	284,233
Resettlement Service	269,083	186,441	99,602	46,846	601,972
Total	<u>697,000</u>	<u>307,056</u>	<u>310,759</u>	<u>95,333</u>	<u>1,410,148</u>

#### 5 GRANTS PAYABLE TO INDIVIDUALS

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
Prisoner welfare & survival	87,966	-	<b>87,966</b>	87,750	-	87,750
Prisoner health	26,640	-	<b>26,640</b>	19,742	-	19,742
Prisoner education & personal development	1,873	-	<b>1,873</b>	1,999	-	1,999
Prisoner magazine subscriptions	-	7,500	<b>7,500</b>	-	7,500	7,500
Family travel	4,220	-	<b>4,220</b>	3,625	-	3,625
Resettlement emergency accommodation	75,635	-	<b>75,635</b>	94,507	-	94,507
Resettlement travel	17,796	-	<b>17,796</b>	26,204	-	26,204
Resettlement subsistence	19,967	-	<b>19,967</b>	27,506	-	27,506
Resettlement housing access	35,412	-	<b>35,412</b>	38,223	-	38,223
Total	<u>269,509</u>	<u>7,500</u>	<u><b>277,009</b></u>	<u>299,556</u>	<u>7,500</u>	<u>307,056</u>

# PRISONERS ABROAD

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

### 6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising Funds 2020 £	Charitable Activities 2020 £	<b>Total 2020 £</b>	Raising Funds 2019 £	Charitable Activities 2019 £	<b>Total 2019 £</b>
Executive support	6,350	19,050	<b>25,400</b>	5,228	15,686	20,914
Human Resource support	568	10,798	<b>11,366</b>	526	9,983	10,509
Finance	6,857	50,283	<b>57,140</b>	6,484	47,550	54,034
Governance	1,233	23,429	<b>24,662</b>	1,164	22,114	23,278
<b>Total</b>	<b>15,008</b>	<b>103,560</b>	<b>118,568</b>	<b>13,402</b>	<b>95,333</b>	<b>108,735</b>

### 7 NET INCOME/(EXPENDITURE)

	<b>2020 £</b>	<b>2019 £</b>
This is stated after charging:		
Operating lease payments	<b>109,174</b>	126,710
Depreciation of tangible fixed assets: owned by the charity	<b>27,507</b>	25,516
Auditors' remuneration - audit service net of VAT	<b>7,500</b>	7,105
Auditors' remuneration - other services net of VAT	-	475

### 8 STAFF COSTS AND NUMBERS

	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	<b>919,540</b>	864,307
Social security costs	<b>94,444</b>	88,850
Pension costs	<b>60,789</b>	54,824
<b>Total</b>	<b>1,074,773</b>	<b>1,007,981</b>

The average number of staff employed was 27.5 (2019: 27.5) and the average number of full time equivalent employees during the year was as follows:

	<b>2020 No.</b>	<b>2019 No.</b>
Overseas Prisoner Support Service	8	7
Family Support Service	5	4
Resettlement Service	6	5
Support and Governance	3	3
Fundraising	4	4
<b>Total</b>	<b>26</b>	<b>23</b>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

#### 8 STAFF COSTS AND NUMBERS (continued)

The number of employees whose emoluments amounted to £70,000 - £80,000 during the year was 1 (2019: 1). That employee received a pension contribution of £4,963 (2019: £4,601). No other benefits were received.

#### Trustees and key management personnel

No Trustee received remuneration in the period (2019: £Nil). Total travel expenses of £1,715 (2019: £1,249) were paid to 3 (2019: 4) Trustees during the period.

Total donations received from Trustees were £7,901 (2019: £5,311).

There were no other related party transactions during the year.

Key management personnel include the Trustees, Chief Executive and senior staff reporting directly to the Chief Executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel were £262,042 (2019: £250,217).

#### 9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £60,789 (2019: £54,825). There was an outstanding contribution payable to the fund at the balance sheet date of £7,096 (2019: £Nil).

#### 10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2019	13,482	279,461	<b>292,943</b>
Additions	-	10,741	<b>10,741</b>
At 31 March 2020	<u>13,482</u>	<u>290,202</u>	<u><b>303,684</b></u>
<b>Depreciation</b>			
At 1 April 2019	3,683	122,317	<b>126,000</b>
Charge for the year	1,245	26,262	<b>27,507</b>
At 31 March 2020	<u>4,928</u>	<u>148,579</u>	<u><b>153,507</b></u>
<b>Net book value</b>			
At 31 March 2020	<u><b>8,554</b></u>	<u><b>141,623</b></u>	<u><b>150,177</b></u>
At 31 March 2019	<u>9,799</u>	<u>157,144</u>	<u>166,943</u>



## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

#### 11 DEBTORS

	2020 £	2019 £
<b>Due within one year</b>		
Sundry debtors	1,875	11,750
Accrued income	110,614	225,268
Prepayments	61,037	63,086
Total	<b>173,526</b>	<b>300,104</b>

#### 12 CREDITORS

	2020 £	2019 £
<b>Amounts falling due within one year</b>		
Trade creditors	5,213	16,077
Social security and other taxes	26,681	21,820
Other creditors	11,060	11,065
Accruals	23,803	17,685
Deferred income	-	16,375
Loan	-	35,895
Total	<b>66,757</b>	<b>118,917</b>

#### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
Tangible fixed assets	-	150,177	150,177	-	166,943	166,943
Current assets	60,138	397,840	457,978	92,204	357,157	449,361
Creditors due within one year	-	(66,757)	(66,757)	-	(118,917)	(118,917)
Total	<b>60,138</b>	<b>481,260</b>	<b>541,398</b>	<b>92,204</b>	<b>405,183</b>	<b>497,387</b>

# PRISONERS ABROAD

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

### 14 STATEMENT OF FUNDS

	Brought Forward 2020 £	Income 12-Jul £	Expenditure 2020 £	Carried Forward 2020 £
<b>Restricted Funds</b>				
The National Lottery Community Fund	-	100,550	100,550	-
City Bridge Trust	53,829	69,300	123,129	-
The National Lottery Community Fund & HM Government	-	38,754	38,754	-
The Ministry of Justice - HMPPS	-	265,000	265,000	-
Foreign, Commonwealth and Development Office	-	384,000	384,000	-
Comic Relief	-	95,000	70,300	24,700
MOPAC/GLA	-	110,000	110,000	-
Other donors	38,375	217,300	220,237	35,438
<b>Total Restricted Funds</b>	<b>92,204</b>	<b>1,279,904</b>	<b>1,311,970</b>	<b>60,138</b>
<b>Total Unrestricted Funds</b>	<b>405,183</b>	<b>533,727</b>	<b>457,650</b>	<b>481,260</b>
<b>Total Funds</b>	<b>497,387</b>	<b>1,813,631</b>	<b>1,769,620</b>	<b>541,398</b>

	<i>Brought Forward 2019 £</i>	<i>Income 2019 £</i>	<i>Expenditure 2019 £</i>	<i>Carried Forward 2019 £</i>
The National Lottery Community Fund	4,568	98,450	103,018	-
City Bridge Trust	19,651	280,667	246,489	53,829
The National Lottery Community Fund & HM Government	-	21,155	21,155	-
The Ministry of Justice - HMPPS	-	265,000	265,000	-
Foreign and Commonwealth Office	-	340,474	340,474	-
Other donors	12,624	153,686	127,935	38,375
<b>Total Restricted Funds</b>	<b>36,843</b>	<b>1,159,431</b>	<b>1,104,070</b>	<b>92,204</b>
<b>Total Unrestricted Funds</b>	<b>430,703</b>	<b>618,171</b>	<b>643,691</b>	<b>405,183</b>
<b>Total Funds</b>	<b>467,546</b>	<b>1,777,602</b>	<b>1,747,761</b>	<b>497,387</b>

	<b>2020 £</b>	<b>2019 £</b>
<b>Unrestricted Funds</b>		
Designated Funds - Fixed Assets	150,177	166,943
Free Reserves	331,083	238,240
<b>Total Unrestricted Funds</b>	<b>481,260</b>	<b>405,183</b>

# PRISONERS ABROAD

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

### 14 STATEMENT OF FUNDS (continued)

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2020 arises from grants on which some expenditure is still to be incurred in the next financial year.

Key restricted funding during the year included:

The FCDO provided funding for the overseas prisoner support service and the Human Rights Advisor post.

The Tolkien Trust and The Persula Foundation continued to support our overseas prisoners grants.

The Aldo Trust funded the foreign language materials sent to overseas prisoners and the Matrix Chambers contributed towards our client newsletters.

The Dulverton Trust awarded a 3 year funding grant to support our family service.

The family service was further supported by The National Lottery Community Fund Building Connections project and The Goldsmiths' Company. The Michael and Shirley Hunt Charitable Trust provided funding for family travel grants.

Comic Relief awarded a 3 year funding grant for our resettlement service to Preventing Homelessness after Imprisonment Abroad.

The National Lottery Community Fund grant continued to fund our resettlement service Rebuilding Lives Project.

The Henry Smith Charity awarded a 3 year grant towards Improving the Lives of our resettlement clients.

The resettlement service was further supported by The Ministry of Justice HMPPS, MOPAC and GLA, Merchant Taylors' Consolidated Charities for the Infirm, The AB Charitable Trust, The Charles Hayward Foundation, The Beatrice Laing Trust, Eleanor Rathbone Charitable Trust, The Valentine Charitable Trust, The Evan Cornish Foundation and the Sir Jules Thorn Charitable Trust.

The City Bridge Trust continued to fund the Resettlement grants programme and the client basic needs packs.

### 15 OPERATING LEASE COMMITMENTS

	<b>Land and buildings</b>	
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Falling due:</b>		
Within 1 year	<b>109,174</b>	126,170
Between 2 and 5 years	<b>24,668</b>	157,713
Total	<b>133,842</b>	283,883

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £126,170 was paid against the lease in the current year.

### 16 OPERATING LEASE RECEIVABLES

	<b>Land and buildings</b>	
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Falling due:</b>		
Within 1 year	<b>8,438</b>	20,625
Between 2 and 5 years	-	-
Total	<b>8,438</b>	20,625

Amounts receivable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £20,625 was received in the current year.

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2020

#### 17 OPERATING ACTIVITIES

	<b>Total Funds 2020 £</b>	<i>Total Funds 2019 £</i>
Net movement in funds	<b>44,011</b>	29,841
Add back depreciation charge	<b>27,507</b>	25,516
Deduct interest shown in investing activities	<b>(821)</b>	(788)
Interest paid against bank loan	<b>881</b>	4,148
(Increase)/decrease in debtors	<b>126,578</b>	(61,333)
Increase/(decrease) in creditors	<b>(52,160)</b>	(60,080)
<b>Cash provided by/(used in) operating activities</b>	<b>145,997</b>	(62,695)