

THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDING 31 MARCH 2021

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

CONTENTS

Pages	1	Trustee's Report
	7	Independent Examiner's Report
	8	Statement of Financial Activities
	9	Balance Sheet
	10	Notes to the Financial Statements

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

Trustee Prisoners of Conscience Appeal Fund (Trustee) Limited

Directors of the Corporate Trustee Diba Alikhani
Ian Baker (resigned 4 April 2021)
Victoria Brittain
Dorothy Connell
Justin Glenister
Stephania Grant
Roger Harrison
Tabitha Nice (resigned 23 November 2020)
Maria Saro-Wiwa (resigned 29 November 2020)
David Lock QC (appointed 25 November 2020)

Chief Executive Gary Allison

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

Charity number 213766

Bankers HSBC PLC
90 Baker Street
London
W1U 6AX

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

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

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2021. The statutory information is shown on Page 1.

Structure, Governance and Management

Constitution and charity objectives

Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a charitable trust. The object of the charity is to relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such person) who has performed an act of conscience for which he or she has been, or is likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence.

The object is achieved by providing financial and practical support through a package of assistance and involvement for prisoners of conscience.

In 2011 a company was established, Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole Corporate Trustee of the charity.

Structure and management

The Corporate Trustee is responsible for the management of the charitable funds of the charity. In practice, the Corporate Trustee is represented by and makes decisions through its board of directors. This structure is illustrated below:

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

Board of Directors

Prisoners of Conscience Appeal Fund
(the Charity)

The charity is also supported by a number of distinguished Patrons.

Induction and training of directors of the Corporate Trustee

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

Directors meet quarterly at meetings of the Corporate Trustee and are in regular contact with the Chief Executive. The board gives input into and monitors the strategy implemented by the Chief Executive and is closely involved with PoC's activities. Sub-committees, which report to the full board, are responsible for risk management, finance, human resources and fundraising. A rotating sub-committee of at least two directors reviews and approves every grant made.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

Staff

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

Equal opportunities

PoC opposes direct and indirect discrimination in relation to recruitment and training of staff and volunteers, on the grounds of race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background. Employment and recruitment practices are based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC needs the contribution of all members of society. Active steps are taken to ensure that all members of the community should have equal opportunity to give service.

Safeguarding

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

Grant-making policy

Applications for financial grants are made through approved third-party agencies and direct by individuals. The aim is to help people whose lives have been destroyed by persecution to make a new start and to positively transform their lives. PoC must be satisfied that those whom it helps have met the criteria in our objects clause and ensure that in allocating its financial grants it does not result in any detrimental effects to the recipients themselves or their families or any other section of society or the environment.

Public benefit

PoC uses its donated funds for financial grants and practical assistance for prisoners of conscience, wherever in the world there is a need. The Corporate Trustee has paid due regard to Charity Commission guidance and is satisfied that PoC is fulfilling its responsibilities on public benefit.

Risk management

The directors of the Corporate Trustee actively examine the strategic, business and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

Reserves policy

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £70,000. This reserve is regularly reviewed to comply with Charity Commission guidance.

Investment policy

The directors of the Corporate Trustee have considered the most appropriate policy for investing

THE PRISONERS OF CONSCIENCE APPEAL FUND FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 MARCH 2021 MONTHS ENDED 31 MARCH 2019

funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

Covid-19 statement

The negative effect of the pandemic and the consequent economic downturn were recognised from early 2020 and appropriate steps have been and continue to be taken. These include all staff working from home and only attending the office to deal with post and other office-based tasks, enhanced digital communications with beneficiaries, donors and suppliers and suitably reduced financial budgets for 2020/21 and 2021/22.

Office

Following the successful move to home-working, paperless processes and record-keeping in early 2020, the Corporate Trustee decided to exercise a lease break and move to an office-less work environment as from 26 April 2021. This is proving to be a success with appropriate risk management, processes and record-keeping in place, and has resulted in office-related expenses being diverted to support for prisoners of conscience.

Activities in 2020/21

Holistic support through a package of assistance and involvement

To further our aim of relieving the poverty of prisoners of conscience and assisting them to achieve long-term transformation, we developed a package of assistance and involvement during 2020. While grant-making to relieve the immediate hardship, family reunion and requalification needs remains central to our support for each prisoner of conscience, our support has evolved to more holistic assistance and includes an employability panel, web-based forum, signposting to other NGOs, promoting the human rights of prisoners of conscience and volunteering/trustee opportunities at PoC. Our public benefit and the impact achieved is therefore increasingly measured not only in grant-making but also in the broader, practical assistance provided to transform the lives of prisoners of conscience. By the end of the 2020/21 financial year, 26 prisoners of conscience had requested this practical support in addition to grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

Grant-making and applications for assistance

In 2020/21, we distributed 144 grants totaling £93,294, which also assisted an additional, approximate 280 dependants, giving a total of people assisted at 424 – a decrease of 5% on 2019/20. Given our reduction in income during the pandemic in 2020/21, the Corporate Trustee is of the opinion that this is an acceptable performance, particularly in light of the additional practical support provided to prisoners of conscience.

Due to the pandemic, many of our trusted referral agencies were closed or severely compromised in their ability to reach and refer prisoners of conscience to PoC. As a result we actively sought to increase the number of direct applications for assistance. This proved successful, with additional due diligence procedures introduced, and 24 grants were made to prisoners of conscience who had applied direct for assistance.

We collaborated with 25 referral agencies in the UK and overseas. PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen and include many organisations who are working on the ground with the beneficiary group we aim to assist. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy. As with all of our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working.

Outcomes and impact assessment

Our first formal outcomes and impact assessment was published in Autumn 2020 and the significant findings included in the 2019/20 Impact Report - <https://www.prisonersofconscience.org/wp-content/uploads/2020/11/PoC-Impact-Report-2019-2020.pdf>.

The assessment, which was independently audited with positive findings, informed our evolution to provide more holistic and practical assistance and continues to inform our theory of change.

Fundraising

We fundraise annually to raise the income to support all our activities. Our two principal sources of income are charitable trusts and individual donors. Donations from individual supporters amounted to £130,359 in 2020/21, we benefited from the support of 43 Charitable Trusts at total of £139,900 and received £5,500 in legacy income.

Events

Due to the pandemic we held online webinar events in 2020/21 which included topics on how to survive and thrive as a prisoner of conscience, the effect of the Covid pandemic on prisoners of conscience and our annual bursary awards.

Big Give Christmas Challenge

We were fortunate again to take part in the Big Give Christmas Challenge where, for a limited time, donors were able to have their donations doubled if they donated through the Big Give platform. Thanks to our generous donors we raised in excess of £50,000 across online and postal donations.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

Statement of Trustee's Responsibilities

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

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

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

Approval

This report was approved by the Corporate Trustee on the 23rd June 2021 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'David Lock', with a horizontal line underneath it.

Lock, D

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

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEE OF THE PRISONERS OF CONSCIENCE APPEAL FUND
FOR THE TWELVE MONTHS ENDED 31 MARCH 2021**

I report to the trustee on my examination of the accounts of The Prisoners of Conscience Appeal Fund (the Trust) for the 12 months ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



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

23rd June 2021

THE PRISONERS OF CONSCIENCE APPEAL FUND
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 MARCH 2021

		Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2020 £
Income	Notes								
Donations and legacies	4	200,259	75,500	-	275,759	192,317	139,441	-	331,758
Income from investments	5	59	-	-	59	137	-	-	137
Total income		200,318	75,500	-	275,818	192,454	139,441	-	331,895
Expenditure:									
Raising funds	6	31,616	25,135	-	56,751	36,237	24,681	-	60,918
Charitable activities	7	163,213	69,283	-	232,496	149,559	118,248	-	267,807
Total expenditure		194,829	94,418	-	289,247	185,796	142,929	-	328,725
Net (expenditure) / income		5,489 (	18,918)	- (	13,429)	6,658 (	3,488)	-	3,170
Transfer between funds		114 (	114)	-	- (	9,842) (	158)	10,000	-
Reconciliation of funds		5,603 (	19,032)	- (	13,429) (	3,184) (	3,646)	10,000	3,170
Total funds brought forward		5,937	43,327	70,000	119,264	9,121	46,973	60,000	116,094
Total funds carried forward		£ 11,540	£ 24,295	£ 70,000	£ 105,835	£ 5,937	£ 43,327	£ 70,000	£ 119,264

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

The notes on pages 10-20 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
BALANCE SHEET
AT 31 MARCH 2021**

	Note	£	<u>2021</u> £	<u>2020</u> £
Fixed assets				
Tangible Assets	9		-	-
Current assets				
Debtors	10	16,322		19,760
Cash at bank and in hand		<u>132,975</u>		<u>132,231</u>
		149,297		151,991
Liabilities:				
Creditors: Amount falling due within one year	11	(43,462)		(32,727)
				<u>119,264</u>
Net current assets / (liabilities)			<u>105,835</u>	<u>119,264</u>
Net assets			<u>105,835</u>	<u>119,264</u>
The funds of the charity:				
Restricted income funds	12			
Designated income funds	13		24,295	43,327
Unrestricted income funds			70,000	70,000
General reserve	13		11,540	5,937
			<u>105,835</u>	<u>119,264</u>
Total charity funds			<u>105,835</u>	<u>119,264</u>

The accounts were approved by the Trustee on 23rd June 2021 and signed on its behalf by



David Lock QC
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited
Charity Registration No. 213766

The notes on pages 10-20 form part of these financial statements.

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31 MARCH 2021

1 Accounting policies

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

1a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP FRS 102), as amended by Update Bulletin 1, February 2016 and Update Bulletin 2, December 2017 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015).

The Prisoners of Conscience Appeal Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1b Tangible fixed assets

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

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

	%
Office equipment	25

1c Preparation of the accounts on a going concern basis

The Prisoners of Conscience Appeal Fund has reported a net deficit of £13,429 for the year. The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate is a significant area of uncertainty which the Trustee has mitigated by reviewing the activities of the charity. The budget and cashflow forecast for 2021/22 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

1d Income

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

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

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

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021

1e Donated services and facilities

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

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f Interest receivable

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

1g Funds

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

1h Expenditure and irrecoverable VAT

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

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

1i Allocation of support costs

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

1j Operating leases

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

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021

1k Debtors

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

1l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

1m Creditors and provisions

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

1n Taxation

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

1o Pensions

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

2 Operating (deficit)/surplus

	2021	2020
	£	£

The deficit is stated after charging:

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

3 Staff costs and remuneration of key management personnel

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

Staff costs during the year amounted to:	£	£
Wages and salaries (including holiday pay accrual)	109,418	112,817
Social security costs	6,994	7,787
Pension costs	8,410	8,702
	124,822	129,306

The average monthly number of full time equivalent of employees during the period was 2.65 (2020 - 3).

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

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021

4 Donations and legacies - 12 months to 31/03/21

	Unrestricted	Restricted	Total
	£	£	2021
			£
Donations - trusts	64,400	75,500	139,900
Donations - other	130,359		130,359
Donations in kind	-	-	-
Legacies	5,500		5,500
	200,259	75,500	275,759

Donations and legacies - comparative to 31/03/2020

	Unrestricted	Restricted	Total
	£	£	2020
			£
<i>Donations - trusts</i>	<i>67,064</i>	<i>108,000</i>	<i>175,064</i>
<i>Donations - other</i>	<i>106,798</i>	<i>28,961</i>	<i>135,759</i>
<i>Donations in kind</i>	<i>-</i>	<i>2,480</i>	<i>2,480</i>
<i>Legacies</i>	<i>18,455</i>	<i>-</i>	<i>18,455</i>
	192,317	139,441	331,758

5 Income from investments - 12 months to 31/03/21

	Unrestricted	Restricted	Total
	£	£	2021
			£
Bank interest receivable	59	-	59

Income from investments - to 31/03/2020

	Unrestricted	Restricted	Total
	£	£	2020
			£
<i>Bank interest receivable</i>	<i>137</i>	<i>-</i>	<i>137</i>

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021

6 Raising funds - 12 months to 31/03/21

	Unrestricted	Restricted	Total 2021
	£	£	£
Staff costs	20,694	12,987	33,681
Fundraising other	10,347	12,148	22,495
Annual report & newsletter	575	-	575
Total	31,616	25,135	56,751

Raising funds - comparative to 31/03/20

	Unrestricted	Restricted	Total 2020
	£	£	£
Staff costs	23,630	17,670	41,300
Fundraising other	11,968	7,011	18,979
Annual report & newsletter	639	-	639
Total	36,237	24,681	60,918

7 Charitable activities - 12 months to 31/03/21

	Unrestricted	Restricted	Total 2021
	£	£	£
Relief payments	26,511	66,783	93,294
Relief payments returned	-	-	-
Staff costs	74,025	1,000	75,025
Professional fees	9,853	-	9,853
Bank charges	3,192	-	3,192
Governance	18,659	-	18,659
Other costs	30,973	1,500	32,473
Total	163,213	69,283	232,496

Charitable activities - comparative to 31/03/20

	Unrestricted	Restricted	Total 2020
	£	£	£
Relief payments	7,419	115,768	123,187
Relief payments returned	-	-	-
Staff costs	55,605	-	55,605
Professional fees	7,984	-	7,984
Bank charges	3,652	-	3,652
Governance	35,778	-	35,778
Other costs	39,121	2,480	41,601
Total	149,559	118,248	267,807

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021

8 Expenditure - 12 months to 31/03/21

	Fundraising costs	Relief payments and support costs	Impact / Transformation	Comms	Governance	Total 2021
	£	£			£	£
Relief payments	-	93,294	-	-	-	93,294
Staff costs	33,681	40,865	28,361	5,799	16,116	124,822
Fundraising other	22,495	-	-	-	-	22,495
Professional fees	-	9,853	-	-	-	9,853
Legal fees re Corporate Trustee	-	-	-	-	163	163
Annual report & newsletter	575	-	-	-	-	575
Independent examination	-	-	-	-	1,200	1,200
Trustee meeting costs	-	-	-	-	-	-
Trustee indemnity insurance	-	-	-	-	1,180	1,180
Trustee training	-	-	-	-	-	-
Bank charges	-	3,192	-	-	-	3,192
Other costs	-	32,473	-	-	-	32,473
Total	56,751	179,677	28,361	5,799	18,659	289,247

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

Expenditure - comparative to 31/03/20

	Fundraising costs	Relief payments and support costs	Impact / Transformation	Comms	Governance	Total 2020
	£	£			£	£
Relief payments	-	123,187	-	-	-	123,187
Relief payments returned	-	-	-	-	-	-
Staff costs	41,300	44,267	4,733	6,605	32,401	129,306
Fundraising other	18,979	-	-	-	-	18,979
Professional fees	-	7,984	-	-	-	7,984
Legal fees re Corporate Trustee	-	-	-	-	163	163
Annual report & newsletter	639	-	-	-	-	639
Independent examination	-	-	-	-	1,200	1,200
Trustee meeting costs	-	-	-	-	49	49
Trustee indemnity insurance	-	-	-	-	1,965	1,965
Trustee training	-	-	-	-	-	-
Bank charges	-	3,652	-	-	-	3,652
Other costs	-	41,601	-	-	-	41,601
Total	60,918	220,691	4,733	6,605	35,778	328,725

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021**

9 Tangible fixed assets

	Fixtures & Equipment	Total
	£	£
Cost:		
At 1 April 2020	21,181	21,181
Disposals	- 21,181 -	21,181
Additions at cost	-	-
<hr/>		
At 31 March 2021	-	-
<hr/>		
Depreciation:		
At 1 April 2020	21,181	21,181
Charge for year	-	-
On disposals	- 21,181 -	21,181
<hr/>		
At 31 March 2021	-	-
<hr/>		
Net book value:		
At 31 March 2021	-	-
<hr/>		
<i>At 31 March 2020</i>	<i>-</i>	<i>-</i>
<hr/>		

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021

	2021	2020
10 Debtors		
Due within one year:	£	£
Gift aid debtor	2,000	9,858
Other debtors	-	4,899
Prepayments	14,322	5,003
	<hr/> 16,322	<hr/> 19,760

11 Creditors		
Amounts falling due within one year:	£	£
Accounts payable	16,214	5,118
Social Security and other taxes	2,569	3,354
Other creditors	3,241	847
Accruals	21,438	23,408
	<hr/> 43,462	<hr/> 32,727

12 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund Balances at 31 March 2020 are represented by:				
Current Assets	42,407	36,890	70,000	149,297
Creditors: Amounts falling due within one year	(30,867)	(12,595)	-	(43,462)
	<hr/> 11,540	<hr/> 24,295	<hr/> 70,000	<hr/> 105,835

Fund Balances at 31 March 2020 are represented by:

Current Assets	26,069	55,922	70,000	151,991
Creditors: Amounts falling due within one year	(20,132)	(12,595)	-	(32,727)
	<hr/> 5,937	<hr/> 43,327	<hr/> 70,000	<hr/> 119,264

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021**

13 Funds - 12 months to 31st March 2021

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

	01/04/20	Incoming	Outgoing	Transfers	31/03/21
	£	£	£	£	£
Restricted Funds					
Accommodation	4,520		(4,650)	130	-
Burma fund	-	5,000	(5,000)	-	-
Bursaries fund	11,239	10,000	(21,239)	-	-
Religious freedom/Pakistan	6,437	6,500	(12,937)	-	-
Family reunion	3,000	4,000	(4,000)	-	3,000
Journalists	6,594	500	(7,100)	6	-
Regional	-	11,500	(9,357)	(250)	1,893
Media campaign	-			-	-
Marketing	11,537	30,000	(25,135)	-	16,402
LB Southwark		5,000	(5,000)		-
Jersey Holiday Fund	-	3,000		-	3,000
Total Restricted Funds	43,327	75,500	(94,418)	(114)	24,295
Unrestricted funds:					
General funds	5,937	200,318	(194,829)	114	11,540
Designated funds	70,000	-	-		70,000
Total funds	119,264	275,818	(289,247)	-	105,835

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

Accommodation fund

Restricted to costs for rent and accommodation

Burma fund

Restricted to relief for Burmese prisoners of conscience.

Bursaries fund

Restricted to the cost of bursary grants.

Religious Freedom formerly Pakistan fund

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

Family reunion

Restricted to family reunion costs.

Jersey Holiday Fund

Funds received to support respite holidays in Jersey.

London Borough of Southwark

Covid-19 related support for local businesses and charities.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021**

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

Regional

Funds received that are for support in specific geographical areas.

Marketing

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

Designated fund

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

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

14 Funds - 12 months to 31st March 2020

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

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

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

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE
PERIOD ENDED 31 MARCH 2021**

15 Trustee's expenses

The Trustee neither received nor waived any emoluments during the year (2020 - £Nil).

16 Related parties

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

17 Lease commitments

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

	2021	2020
	£	£
within one year	-	13,800

The charity terminated the office lease as from 26/04/2021.

18 Pension and other post-retirement benefit commitments

Defined contribution	£	£
Contributions payable by the charity for the year	8,410	8,702

At 31 March 2021 £653 was outstanding, paid in April 2021 (2020: £847)