

THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2022

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND
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Trustee	Prisoners of Conscience Appeal Fund (Trustee) Limited
Directors of the Corporate Trustee	Diba Alikhani Dorothy Connell Roger Harrison David Lock QC Mandira Sharma (appointed 13 October 2021) Keith Davis (appointed 13 October 2021) Jonathan Taylor (appointed 13 October 2021) Ian Baker (resigned 30 April 2021) Stephania Grant (resigned 12 October 2021) Justin Glenister (resigned 1 December 2021) Victoria Brittain (resigned 21 January 2022)
Chief Executive	Gary Allison
Principal address of the charity	PO Box 61044 London SE1 1UP
Charity number	213766
Bankers	HSBC PLC 90 Baker Street London W1U 6AX CAF Bank Limited Kings Hill West Malling Kent ME19 4TA
Independent examiner	Alison Ward FCCA Chartered Certified Accountants 28 Hills Road Buckhurst Hill Essex IG9 SRS

**THE PRISONERS OF CONSCIENCE APPEAL FUND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2022. 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 grants and practical support through a package of support 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 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, grant-making 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 between meetings, including a weekly meeting between the Chief Executive and the Chair. 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

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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.

Staff

PoC continued to maintain appropriate staffing levels with one full-time and 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, possibly, 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 or are made directly to PoC 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 seeks to satisfy itself 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 present and former 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 and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

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MONTHS ENDED 31 MARCH 2019**

Reserves policy

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £60,000. This reserve is regularly reviewed to comply with Charity Commission guidance and the reserve was reduced from £70,000 in October 2021.

Investment policy

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

Covid-19 statement and Office

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. In April 2021, PoC exercised a lease break and since then all staff work remotely from home, utilising secure IT platforms and video and digital communications. This new way of working 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 2021/22

Grant-making and applications for assistance

In 2021/22, we distributed 275 grants to 267 people totaling £123,904, which also assisted over 408 dependants, giving a total of people assisted at approximately 675 – an increase of 33% in grant spending and 59% on number of people supported on the previous year. The number of people assisted increased markedly due to our funding in Myanmar reaching 128 political prisoners, compared to 6 political prisoners in the previous year – a reflection of the consequences of the military coup in 2021. Given the financial and operational challenges during the Covid-19 pandemic, the Corporate Trustee is of the opinion that this is an acceptable performance, particularly given the additional practical support provided to prisoners of conscience during the financial year.

Due to the pandemic, some of our trusted referral agencies were 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 54 grants were made to prisoners of conscience who had applied direct for assistance.

We collaborated with 26 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 relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen, including due diligence to ensure compliance with safeguarding requirements. 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 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.

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Holistic support through a package of support

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 support 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 2021/22 financial year, over 50 prisoners of conscience had requested this practical support in addition to the grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

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. An outcomes and impact assessment will be carried out and published in 2022.

Fundraising

Costs of raising funds as a percentage of income fell from 21% in 2020/21 to 16% in 2021/22.

Our principal sources of income have been charitable trusts and individual donors. Donations from individual supporters amounted to £131,071, we benefited from the support of 61 charitable trust donations at a total of £154,684, received £37,224 in legacy income, £10,000 from a corporate donation and £7,565 from the Government Kickstart programme.

We were particularly successful in fundraising in the second half of 2021/22 thanks to the generosity of our donors. That has led to a temporary increase in our reserves. Demand for the charity's grants remains strong and, subject to due diligence in assessing grant applications, we anticipate this additional fundraising will allow us to increase our grant making activity in the early months of 2022/23 thus reducing our reserves to nearer £60,000.

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Events

Due to the pandemic, we were limited to one in-person event – our annual re-qualification Bursary Awards which was hosted in October 2021 at Westminster Abbey. Two webinars on the package of support for grant recipients were hosted in November 2021 and March 2022.

Big Give Christmas Challenge

We were fortunate again to take part in the Big Give Christmas Challenge where 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 £65,000 across online and postal donation.

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 15th June 2022 and signed on its behalf.



David Lock QC
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 YEAR ENDED 31 MARCH 2022**

I report to the trustee on my examination of the accounts of The Prisoners of Conscience Appeal Fund (the Trust) for the year ended 31 March 2022.

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

15th June 2022

THE PRISONERS OF CONSCIENCE APPEAL FUND
 STATEMENT OF FINANCIAL ACTIVITIES
 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
 FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2021 £
Income	Notes								
Donations and legacies	4	248,876	91,668	-	340,544	200,259	75,500	-	275,759
Income from investments	5	11	-	-	11	59	-	-	59
Total income		248,887	91,668	-	340,555	200,318	75,500	-	275,818
Expenditure:									
Raising funds	6	30,304	22,483	-	52,787	31,616	25,135	-	56,751
Charitable activities	7	216,421	48,218	-	264,639	163,213	69,283	-	232,496
Total expenditure		246,725	70,701	-	317,426	194,829	94,418	-	289,247
Net (expenditure) / income		2,162	20,967	-	23,129	5,489 (	18,918)	- (	13,429)
Transfer between funds		10,000	- (	10,000)	-	114 (	114)	-	-
Reconciliation of funds		12,162	20,967 (	10,000)	23,129	5,603 (	19,032)	- (	13,429)
Total funds brought forward		11,540	24,295	70,000	105,835	5,937	43,327	70,000	119,264
Total funds carried forward		£ 23,702	£ 45,262	£ 60,000	£ 128,964	£ 11,540	£ 24,295	£ 70,000	£ 105,835

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

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

**THE PRISONERS OF CONSCIENCE APPEAL FUND
BALANCE SHEET
AT 31 MARCH 2022**

	Note	£	<u>2022</u> £	<u>2021</u> £
Fixed assets				
Tangible Assets	9		-	-
Current assets				
Debtors	10	47,620		16,322
Cash at bank and in hand		<u>128,572</u>		<u>132,975</u>
		176,192		149,297
Liabilities:				
Creditors: Amount falling due within one year	11	(47,228)		(43,462)
		<u> </u>		<u> </u>
Net current assets / (liabilities)			128,964	105,835
			<u> </u>	<u> </u>
Net assets			128,964	105,835
			<u> </u>	<u> </u>
The funds of the charity:				
Restricted income funds	12 13		45,262	24,295
Designated income funds			60,000	70,000
Unrestricted income funds	13			
General reserve			23,702	11,540
			<u> </u>	<u> </u>
Total charity funds			128,964	105,835
			<u> </u>	<u> </u>

The accounts were approved by the Trustee on 15th June 2022 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 11-21 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 (FRS 102), (Charities SORP FRS 102) and the Companies Act 2006.

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

1b Tangible fixed assets

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

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

	%
Office equipment	25

1c Preparation of the accounts on a going concern basis

The Prisoners of Conscience Appeal Fund has reported a net surplus of £23,129 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 2022/23 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 is deferred until the criteria for income recognition are met.

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 no longer has any operating leases.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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

2022	2021
£	£

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)	114,729	109,418
Social security costs	6,793	6,994
Pension costs	8,534	8,410
	<hr/>	<hr/>
	130,056	124,822
	<hr/>	<hr/>

The average monthly number of full time equivalent of employees during the period was 4 (2021 -2.65).

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

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

4 Donations and legacies

	Unrestricted	Restricted	Total
	£	£	2022
			£
Donations - trusts	82,684	72,000	154,684
Donations - corporate	-	10,000	10,000
Donations - other	128,968	2,103	131,071
Government Kickstart Grant	-	7,565	7,565
Legacies	37,224	-	37,224
	248,876	91,668	340,544

Donations and legacies - comparative to 31/03/2021

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

5 Income from investments

	Unrestricted	Restricted	Total
	£	£	2022
			£
Bank interest receivable	11	-	11

Income from investments - to 31/03/2021

	Unrestricted	Restricted	Total
	£	£	2021
			£
<i>Bank interest receivable</i>	<i>59</i>	<i>-</i>	<i>59</i>

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted	Restricted	Total
	£	£	£
Staff costs	16,625	8,916	25,541
Fundraising other	13,004	13,567	26,571
Annual report & newsletter	675	-	675
Total	30,304	22,483	52,787

Raising funds - comparative to 31/03/21

	Unrestricted	Restricted	Total
	£	£	£
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

7 Charitable activities

	Unrestricted	Restricted	Total
	£	£	£
Relief payments	91,585	32,319	123,904
Staff costs	73,886	15,272	89,158
Professional fees	5,996	-	5,996
Bank charges	4,164	-	4,164
Governance	19,240	-	19,240
Other costs	21,550	627	22,177
Total	216,421	48,218	264,639

Charitable activities - comparative to 31/03/21

	Unrestricted	Restricted	Total
	£	£	£
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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

8 Expenditure

	Fundraising costs	Relief payments and support costs	Impact / Transformation	Comms	Governance	Total 2022
	£	£			£	£
Relief payments	-	123,904	-	-	-	123,904
Staff costs	25,541	52,488	29,269	7,401	16,082	130,781
Fundraising other	26,571	-	-	-	-	26,571
Professional fees	-	5,996	-	-	-	5,996
Legal fees re Corporate Trustee	-	-	-	-	238	238
Annual report & newsletter	675	-	-	-	-	675
Independent examination	-	-	-	-	1,200	1,200
Trustee indemnity insurance	-	-	-	-	1,720	1,720
Bank charges	-	4,164	-	-	-	4,164
Other costs	-	22,177	-	-	-	22,177
Total	52,787	208,729	29,269	7,401	19,240	317,426

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

Expenditure - comparative 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 indemnity insurance	-	-	-	-	1,180	1,180
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

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Fixtures & Equipment	Total
	£	£
Cost:		
At 1 April 2021	21,181	21,181
Disposals	(21,181)	(21,181)
Additions at cost	-	-
	<hr/>	<hr/>
At 31 March 2022	-	-
	<hr/>	<hr/>
Depreciation:		
At 1 April 2021	21,181	21,181
Charge for year	-	-
On disposals	(21,181)	(21,181)
	<hr/>	<hr/>
At 31 March 2022	-	-
	<hr/>	<hr/>
Net book value:		
At 31 March 2022	-	-
	<hr/>	<hr/>
<i>At 31 March 2021</i>	<i>-</i>	<i>-</i>
	<hr/>	<hr/>

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
10 Debtors		
Due within one year:	£	£
Gift aid debtor	5,397	2,000
Other debtors	36,724	-
Prepayments	5,499	14,322
	47,620	16,322

11 Creditors		
Amounts falling due within one year:	£	£
Accounts payable	2,980	16,214
Social Security and other taxes	3,327	2,569
Other creditors	821	3,241
Accruals	40,100	21,438
	47,228	43,462

12 Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund Balances at 31 March 2022 are represented by:				
Current Assets	65,390	50,802	60,000	176,192
Creditors: Amounts falling due within one year	(41,688)	(5,540)	-	(47,228)
Total net assets	23,702	45,262	60,000	128,964
<i>Fund Balances at 31 March 2021 are represented by:</i>				
<i>Current Assets</i>	<i>42,407</i>	<i>36,890</i>	<i>70,000</i>	<i>149,297</i>
<i>Creditors: Amounts falling due within one year</i>	<i>(30,867)</i>	<i>(12,595)</i>	<i>-</i>	<i>(43,462)</i>
Total net assets	11,540	24,295	70,000	105,835

THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

13 Funds - 12 months to 31st March 2022

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

	01 April 2021	Incoming	Outgoing	Transfers	31 March 2022
	£	£	£	£	£
Restricted Funds					
Afghanistan	-	2,078	(2,078)	-	-
Grant funding	-	20,000	(10,000)	-	10,000
Burma fund	-	3,000	(3,000)	-	-
Family reunion	3,000	3,000	(5,078)	-	922
Religious freedom/Pakistan	-	6,500	(3,300)	-	3,200
Journalists	-	4,000	(4,000)	-	-
Regional	1,893	2,525	(4,000)	-	418
The National Lottery Fund	-	10,000	(10,000)	-	-
Marketing	16,402	30,000	(20,340)	-	26,062
Kickstart	-	7,565	(7,565)	-	-
Jersey Holiday Fund	3,000	3,000	(1,340)	-	4,660
Total Restricted Funds	24,295	91,668	(70,701)	-	45,262
Unrestricted funds:					
General funds	11,540	248,887	(246,725)	10,000	23,702
Designated funds	70,000	-	-	(10,000)	60,000
Total funds	105,835	340,555	(317,426)	-	128,964

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

Afghanistan

Restricted to supporting prisoners of conscience in or from Afghanistan.

Grant funding

Restricted to grant support for prisoners of conscience, with further funds received to support bursary grants, Afghanistan prisoners of conscience and Package of Support for overseas prisoners of conscience.

Burma fund

Restricted to relief for Burmese prisoners of conscience.

Family reunion

Restricted to family reunion costs.

Religious Freedom

Restricted to relief for prisoners of conscience from Pakistan and other countries.

Jersey Holiday Fund

Funds received to support respite holidays in Jersey.

Kickstart

Government scheme to support young people back into work.

**THE PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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

Regional

Funds received that are for support in specific geographical areas.

The National Lottery Fund

Funds received to implement the Package of Support for England-based prisoners of conscience.

Marketing

Funds received to recruit and employ a fundraising 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. The trustees have reduced the Designated Fund from £70,000 to £60,000 following the move to officeless working and a re-appraisal of financial risk factors

14 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:

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

	01 April 2020	Incoming	Outgoing	Transfers	31 March 2021
	£	£	£	£	£
Restricted Funds					
<i>Accommodation</i>	4,520		(4,650)	130	-
<i>Burma fund</i>	-	5,000	(5,000)	-	-
<i>Bursaries fund</i>	11,239	10,000	(21,239)	-	-
<i>Religious freedom/Pakistan</i>	6,437	6,500	(12,937)	-	-
<i>Family reunion</i>	3,000	4,000	(4,000)	-	3,000
<i>Journalists</i>	6,594	500	(7,100)	6	-
<i>Regional</i>	-	11,500	(9,357)	(250)	1,893
<i>Media campaign</i>	-			-	-
<i>Marketing</i>	11,537	30,000	(25,135)	-	16,402
<i>LB Southward</i>		5,000	(5,000)		-
<i>Jersey Holiday Fund</i>	-	3,000		-	3,000
Total Restricted Funds	43,327	75,500	(94,418)	(114)	24,295
Unrestricted funds:					
<i>General funds</i>	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 PRISONERS OF CONSCIENCE APPEAL FUND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

15 Trustee's expenses

The Trustee neither received nor waived any emoluments during the year (2021 - £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 Pension and other post-retirement benefit commitments

Defined contribution	£	£
Contributions payable by the charity for the year	8,534	8,410

At 31 March 2022 £821 was outstanding, paid in April 2021 (2021: £653)