

Company number: 03180659

Charity Number: 1054495



Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2022

**PRISONERS' ADVICE SERVICE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

The trustees who served during the year and since the year-end are as follows:

Martine Lignon	Chair
Tom Gilliard-Burden	Vice Chair
Kassim Gaffar	Treasurer
Jeanne Harrison	
Jeremy Harrison	
Katie Le-Billon	
Dominique Webb	
Rachel Mathieson	
Mandy Mahil	

Registered Office	37 Eyre Street Hill London EC1R 5ET
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Charity Registration Number:	1054495
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Company Registration Number:	03180659
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Bookkeeper	Anne Craig
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Independent Examiner	Patrick Morrello ACA Third Sector Accountancy Holyoake House Hanover Street Manchester M60 0AS
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Bank	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ
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PRISONERS' ADVICE SERVICE CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

It is again with great pleasure that I introduce Prisoners' Advice Service's (PAS) annual, independently examined, accounts for the financial year 2021-22 – PAS' 30 year anniversary – with the Chair's Report.

I am pleased to relate that throughout 2021-22 – and, again, despite the obstacles created by the COVID-19 pandemic – PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales, through the provision of our telephone Advice Line, Letters Clinic, casework, Self Help Toolkits, Information Sheets, and quarterly publication, Prisoners' Legal Rights Bulletin (PLRB). Outreach Clinics inside prisons and our corporate volunteer programme remained problematic, with restrictions easing at a far slower pace within prison walls than without, and volunteer numbers requiring to be kept low, commensurate with office space and social distancing.

Throughout the year, PAS continued to provide free advice and information to adult serving prisoners regarding their legal, human and healthcare rights, conditions of imprisonment and the application of Prison Law. We also advised on matters of Family Law, and of Immigration Law to prisoners with issues relating to detention or deportation. During the year, PAS provided support and representation from qualified solicitors not replicated by the state, local authorities, any other third sector organisation or private business, or that did not qualify for Legal Aid.

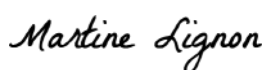
Due to the suspension of outreach services in March 2020, we doubled the number of Caseworkers staffing the Advice Line and continued to do our best to answer all calls, the number of which skyrocketed after the first lockdown began. Over the course of 2021-22, caller numbers remained high and PAS successfully responded to 39,694 calls to our Advice Line from prisoners.

PAS also received 1,389 letters from prisoners in 2021-22, and sent out 6,278 letters or related items in response. The charity opened 65 new cases on behalf of prisoners.

Our Toolkits, Guides and Information Sheets were downloaded from PAS' website on more than 10,000 occasions, were available in prison libraries and were sent out to prisoners by PAS caseworkers. These included four guides to women's rights under Family Law, one on fathers' rights and two guides to LGBT+ rights in prison.

I gratefully acknowledge the sustained and highly professional engagement of all nine PAS trustees who served in 2021-22, and who, throughout the year, committed their experience in governance, finance, fundraising, voluntary sector management and understanding of the Criminal Justice System to the development and sustainability of the charity.

Finally, on behalf of the Management Committee, I would like to express my gratitude to, and admiration for, all those who helped PAS to continue to realise its charitable aims in 2021-22. I particularly thank all of the hard-working staff who, in most challenging circumstances, increased rather than only maintained their absolute commitment to PAS and its clients, as well as PAS' dedicated and enthusiastic volunteers, and wish to express my deep appreciation of the loyal donors (trusts and foundations, corporations and individuals) whose sustained confidence in, and generous contributions to, PAS were vital in enabling its ongoing provision of services to prisoners in 2021-22.



Martine Lignon
Chair of the Trustees

PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 form part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

The charitable objects of PAS, as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom;
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons, particularly by the provision of a free service of legal and other advice;
- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants;
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

Our main activity is to ensure that legal advice and representation are accessible to all adult serving prisoners in England and Wales, regardless of their ability to pay, and, particularly, concerning the application of Prison Law, the Prison Rules and the conditions of their imprisonment. The charity strives to fill the large gap that exists in access to justice for serving prisoners and our work safeguards the social welfare of prisoners when prison authorities overlook, or ignore, their legal and human rights within Prison Law.

PAS pursues prisoners' calls for help about their treatment in prison by providing advice and information and, where appropriate, taking legal action.

Examples of issues PAS can advise upon include: Adjudications, Categorisation, Contact with Children, Discrimination, Foreign National Prisoners, Healthcare, Human Rights, Indeterminate Sentences, LGBT+ Prisoners, Life Sentences, Parole, Probation, Property, Recall, Resettlement.

The achievement of our aims will ensure that we are delivering relief to, and contributing to the potential rehabilitation of, serving prisoners. Often, the first obstacle that prisoners face in asserting their legal rights is that they do not know them. Our services are designed to inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

Strategies

The organisation runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach (inside prisons), Casework, legal information resources and a subscription-based rights bulletin.

Through these services, prisoners are provided with information, advice, assistance and representation on Prison Law issues.

Measuring success

The work of PAS' Caseworkers is monitored via: bi-monthly casework meetings with all PAS' Caseworkers and its Director; individual meetings with the Director; regular Management Committee meetings. All prison visits and cases are logged on our databases and filed as required by PAS' contracts with the Legal Aid Agency. Success is measured regularly, based on the number of prisoners advised by phone and letter, the number of Outreach Clinics delivered and prisoners seen one-to-one, and by the number of legal cases taken on and the results of those cases.

Evaluation is recorded through the feedback of service-users. For a selection of prisoners, telephone monitoring feedback sheets are completed by the Caseworker while speaking with the service-user. At Outreach Clinics, prisoners give feedback via questionnaires, which are designed to collect both qualitative and quantitative data. Similar questionnaires, along with a Freepost return envelope, are sent out to prisoners with all letters. Quantitative data is also collected from our Access databases, and our telephone and letters records. Qualitative comments are particularly useful in determining whether our actions are resulting in improved conditions and awareness, and any changes we can make to further improve our services.

Significant activities and how they contribute to achieving our objectives

Our telephone Advice Line, by which we deliver legal advice, is open three days every week: Monday, Wednesday and Friday. Our telephone number is globally cleared within all prisons throughout England and Wales, meaning that any prisoner is permitted to call us. In addition, we deliver advice via a Freephone service specifically for women prisoners on a Tuesday morning. This number is cleared within all women's prisons.

Our Letters Clinic, which processes around 1,500 letters from prisoners every year, can dispense more detailed legal advice.

Legal casework on behalf of prisoners whose situations would benefit from such a step. In opening cases, we ensure that prisons are made aware that they cannot get away with abusing, or ignoring, prisoners' rights, and we influence prison policy in the longer term.

Self-Help Toolkits, Guides and Information Sheets, designed to help prisoners understand and undertake some of the simpler legal processes by themselves.

Our *Prisoners' Legal Rights Bulletin*, which is free-of-charge to prisoners and shares information about key cases and changes in Prison Law.

Outreach Clinics inside prisons across England and Wales, where one-to-one sessions would ordinarily benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English. In 2021-22, post pandemic, these slowly began to be permitted once again.

Volunteers

Volunteers would usually play a vital role in the day-to-day running of PAS services, with some 60 attending our London office over a typical year. Their main purpose is to assist Legal Caseworkers by responding to the large volume of general enquiries – particularly by post – as well as casework. In 2020-21, PAS lost the vast majority of its volunteers due to lockdown. In 2021-22, post pandemic, volunteer numbers slowly began to rise again.

Charity Commission guidance

In 2021-22, PAS' trustees paid due regard to the guidance published by the Charities Commission on public benefit when exercising their powers and duties, where relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Director

In 2021-22, 30 years since PAS was founded, Lubia Begum-Rob continued in her role as Director of PAS. She was responsible for the day-to-day running of the charity on behalf of the Management Committee, and her duties involved a mix of advice, advocacy, litigation, staff and volunteer management and fundraising.

In her role as Caseworker, Lubia answered telephone calls and letters from prisoners and pursued several cases on prisoners' behalf. In this capacity, she was actively co-supervised by the Chair of the Trustees and by a senior, very experienced, prison lawyer throughout the year. This structure ensured that she was supported in all aspects of her work.

Throughout 2021-22, Lubia represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS continued its membership of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Immigration Law Practitioners' Association, the Discrimination Law Association, the National Council for Voluntary Organisations, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

In 2020-21, Lubia was particularly successful in overseeing the charity's response to the pandemic. With outreach services within prisons suspended, PAS focussed its attention on ensuring that the charity's core service, the telephone Advice Line, and its Letters Clinic, both continued with virtually no discernible disruption to prisoners. Lubia oversaw the successful, swift, transfer of these services to remote working systems. In 2021-22, with caller volume remaining high, this focus on the Advice Line was maintained.

In 2021-22, Lubia oversaw the creation and launch of a new addition to our series of Self-Help Toolkits and Guides, aimed at imprisoned fathers. Designed to help fathers maintain contact with their children whilst in custody, the guide was downloaded from the website 268 times between its launch in June and the end of the financial year, and sent out many more times by Caseworkers. PAS launched the guide as part of an online panel discussion on Thursday 10 June. As well as the author, Rose Harvey-Sullivan (Barrister at 7BR), the event featured contributions from BAFTA nominated film-maker and writer, Chris Atkins, Director of prison relationship charity, Safe Ground, Charlie Weinberg and Amanda Emerson, family engagement manager with Prison Advice and Care Trust (PACT).

On 25 November 2021, to mark the 30th anniversary of PAS' formation in 1991, Lubia oversaw the charity's first in-person event since the advent of the pandemic. A celebration of PAS over the last 30 years, speakers included Prison Law specialist, Simon Creighton (Bhatt Murphy) and longstanding PAS member of staff, Nicki Rensten. There was also a performance from spoken-word artist, Kirk-Ann. The event was a tremendous success, with many attending their first live event since lockdown.

Director's Case Study

We were contacted by a recalled prisoner whose initial application for release was refused by the Parole Board on the papers. We took up his case and submitted an appeal, requesting an oral hearing for the Parole Board to fully hear his case for release and to provide an opportunity for a proper release package to be created. We were granted an oral hearing, at which we successfully argued for his release to a rehabilitation unit that had been sourced and supported by his Probation Officer, who did not support release initially. The prisoner was hopeful that his placement at the unit would provide him with the learning and support to abstain from drug use and reintegrate successfully into the community.

Partnerships Manager and Caseworker

In 2021-22, Jane Finnis continued to develop her role as Partnerships Manager at PAS, responsible for managing the relationships between the charity and the various corporate law firms that assist us. Jane is also a Caseworker / Manager and was responsible for the line-management of Kate Lill (Women

Prisoners' Caseworker), Laine Ritchie (Community Care Caseworker) until she left on 26 August 2021, and Katie Knafler (Community Care Caseworker) who replaced Laine on 8 November 2021.

During 2021-22, Jane oversaw PAS' continued work with corporate firms, Cooley LLP, Dentons, Herbert Smith Freehills, Reed Smith, White & Case and Gibson Dunn. Before lockdown, PAS' in-office corporate volunteer scheme with these companies was working extremely well. The scheme involved partners' employees volunteering to work to a rota in PAS' London office for a half-day at a time. Volunteers usually assist PAS with responding to letters from prisoners, with research and, for those with greater experience, with case files.

After lockdown, we lost the majority of this volunteer provision, which meant a considerable reduction in capacity, particularly with regard to the Letters Clinic. In 2021-22, after restrictions had eased, volunteers began, once again, to return to PAS' London office. We were also able to restart the remote Letters Clinic, with volunteers at Reed Smith, Herbert Smith Freehills and Gibson Dunn responding to letters, by providing access to our server, thereby avoiding any data protection issues.

Also, during 2021-22, our corporate partners were able to provide assistance with the production of the *Prisoners' Legal Rights Bulletin*, both by drafting case summaries and with its printing, White & Case hosted our PAS 30 celebration event on 25 November 2021 and many of the firms involved funded our work directly with grants or donations (see fundraising report below).

Partnerships Manager and Caseworker Case Study

We recently worked with two prisoners whose plight highlighted – once again – the Iniquity of the imprisonment for public protection (IPP) sentence. Though these sentences have now been abolished, this is not the case retrospectively.

IPP was a form of indeterminate sentence introduced in 2005 and abolished in 2012. It was intended to protect the public against criminals whose crimes were not serious enough to merit a normal life sentence but who were regarded as too dangerous to be released when the term of their original sentence had expired. It is composed of a punitive "tariff" intended to be proportionate to the gravity of the crime committed, and an indeterminate period which commences after the expiration of the original tariff and lasts until the Parole Board judges that the prisoner no longer poses a risk to the public and is fit to be released.

PAS represented the two prisoners at Oral Hearings. One, a woman of 52, was extremely vulnerable, with significant cognitive difficulties, and who had then served over 15 years in prison – 11 years beyond her short tariff. The Parole Board, once again, refused release. PAS then submitted a reconsideration application to the Parole Board, on the grounds that this decision was irrational given a proposed, robust, risk management plan that was then in place for her.

The other was a man of 57, who had been in prison 15 years – 13 years over his short tariff. The Parole Board finally directed release. But now that the Secretary of State for Justice has the power to ask for the reconsideration of a Parole Board decision, the prisoner's release remained provisional.

At the time of writing, both prisoners await the decision of the Parole Board.

Women Prisoners' Caseworker

Our work with women prisoners over the year was carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker. PAS' work with women is constantly – and necessarily – expanding. The number of women in prison has more than doubled since 1993. On 7 January 2022, there were 3,186 women in prison in England and Wales. (Prison Reform Trust, Winter 2022 Factfile.)

Women in prison are highly likely to be victims as well as offenders. Over half of women in prison report having suffered domestic violence, with 53% having experienced emotional, physical or sexual abuse as a child. (Prison Factfile Winter 2021) Women prisoners have a much higher prevalence of mental

health issues, with 71% of women reporting mental health problems compared to 47% of men. (Prison Factfile Winter 2022)

Women prisoners require specialist attention because two thirds are primary carers for young children. Many women prisoners are subject to short custodial sentences (three months) for minor crimes such as Council Tax evasion or shoplifting. These can, nevertheless, have a catastrophic impact, causing women to lose their homes and jobs or have children taken into care, or, worse, adopted (some 2,000 children every year). (Vallely & Cassidy, The Independent, 2012).

In 2021-22, women made up 9% of callers to our Advice Line, despite making up only 4% of the prison population. 2% of letters came from women prisoners and 26% of cases opened were in support of women.

Women Prisoners' Caseworker Case Study

Our Women Prisoners' Caseworker was contacted in March 2021 by a female prisoner who had been refused recategorisation to open conditions on the grounds that she had more than two years left to serve of her sentence. A model prisoner, she was particularly eager to be moved to open as she had received the offer of a job in the community and because both she and her mother suffered from poor health.

While the relevant policy – Prison Service Instruction (PSI) 39/2011 – stated at the time that, in general, two years was considered to be the maximum time a female prisoner should spend in open conditions, the prison had discretion to allow recategorisation earlier on assessment of a prisoner's individual risks and needs. Furthermore, the Security Categorisation Policy Framework, the applicable policy for male prisoners, first published in February 2020, allows for the recategorisation of men to open conditions when they are within three years of their release date.

We advised the prisoner to submit a Comp 1 complaint to the prison on the grounds that the categorisation policy for women was discriminatory and that the prison could allow recategorisation outside of the two years when warranted, which in this prisoner's case, we believed it was. Her appeal – and our subsequent legal entreaties – were all unsuccessful.

By September 2021, we had no choice but to issue Judicial Review proceedings against the prison governor and the Secretary of State for Justice, challenging both the decision of the prison not to recategorise and the discriminatory nature of the policy itself. In October 2021, on the day the defendants were due to file their response with the Administrative Court, they offered to settle the matter out of court. We then received the following response from the Government Legal Department:

"The SSJ has given careful consideration to the matters raised in these proceedings and has decided to amend PSI 39/2011 so that female determinate sentence prisoners can generally be considered for categorisation to open conditions when they are within three years of their earliest release date. The SSJ anticipates that the revised guidance will be published on Friday 29 October 2021 and will be effective immediately upon publication."

As a result of our work, PSI 39/2011 was, indeed, amended and, in general, women across England and Wales are now on a parity with their male counterparts in this matter. The prisoner was then moved to open conditions and has been able to visit her family at home, access restraint-free hospital care and is due to begin a master's degree in September 2022.

Outreach Caseworker (Men's Estate)

In 2021-22, although there was no in-person outreach work taking place, PAS' Outreach Caseworker, Nicki Rensten, continued to advise prisoners through letter and telephone enquiries, and maintained a varied and complex caseload of legally aided and pro bono matters, including parole applications, Category A reviews and complaints about release licence conditions.

She dealt with hundreds of telephone and letter enquiries, and opened new cases on behalf of 25 prisoners. Additionally, she continued to either respond to, or triage to other Caseworkers, the many emails that PAS received daily from prisoners' families and friends.

In-line with the specialist outreach advice sessions which Nicki had previously provided to Foreign National Prisoners, much of her telephone and written advice continued to focus on assisting those prisoners whose queries relate to the contiguity of their criminal sentence and their immigration status, including advice on both voluntary and forcible repatriation to prisons abroad, deportation appeals, and the application of the early removal scheme.

Outreach Caseworker (Men's Estate) Case study

We were contacted by someone who had been a client of PAS 15 years ago, while serving his life sentence. Having been released and settled down in the community with no further adverse interactions with the Criminal Justice System, he was trying to get the Parole Board and Ministry of Justice to agree that he no longer needed to be supervised regularly by the Probation Service. There are guidelines in place which state that probation supervision can be lifted after ten years, although the actual life licence, of course, remains in place for life.

Nicki assisted the prisoner in making representations to the relevant bodies, requesting the lifting of probation supervision. Despite our client having the support of his Probation Officer for this to be agreed, it took nearly four years of repeated emailing and chasing up before the matter was finally resolved and the supervision element of the life licence lifted.

Community Care Caseworkers

From 1 April to 26 August 2021, PAS' two Community Care Caseworkers, Laura Orger and Laine Ritchie, continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues and those with learning difficulties, across England and Wales. From 8 November 2021, Katie Knafler took over from Laine and joined Laura as PAS' second Community Care Caseworker.

Laura, Laine and Katie were frequently asked for assistance where prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release.

Caseworkers would first attempt to resolve community care issues by writing to the bodies in question, setting out the law and what they expected to be done, but, where necessary, they issued Judicial Review proceedings to ensure the best result for clients.

In 2021-22, 21% of calls to our Advice Line came from prisoners 51 years of age and over, and 34% came from prisoners with intellectual and/or physical disabilities, chronic health issues or learning difficulties. Throughout the year, the three opened 11 new cases helping older, ill and disabled prisoners, and assisted with countless pro bono queries via Advice Line, letter and email.

Community Care Caseworkers Case Study

We were contacted by a 39-year-old male prisoner who was suffering from a chronic urological condition that left him severely incontinent. He was having to use the toilet in his cell constantly and would sometimes wet the bed, alienating his cell-mate.

The prisoner had been forced to share a cell, and, with no privacy, or space to manage his condition and make himself decent whenever an episode occurred, felt unendingly humiliated and degraded.

A prison GP had recommended that he be moved to a single cell, but the prison did nothing. We advised the prisoner to submit two complaints about this, but he was simply told to speak to the wing staff. When he did this, he was ignored. His mental health deteriorated and he was started on anti-

depressants. What made his situation worse was that he could see two empty single cells on his wing, but was not allowed to move into either.

We wrote to the prison Governor reminding that office of the prison's duty to make reasonable adjustments for disability issues and to provide the prisoner with a single cell in order that he might better manage his condition and retain some dignity. We also pointed out the inadequate response to the prisoner's previous complaints, the prison's duty of care to ensure the health of inmates and the prisoner's declining mental state. We requested that the prison initiate a new cell-sharing risk assessment and explain why the prisoner had not received a substantive response to his complaints.

The prison then apologised for its delay in acting, stating that it had found the prisoner a single cell and would be moving him forthwith. The prison also explained that it was reviewing its complaints system to ensure that grievances were properly handled in the future.

Subsequently, we received a message from the prisoner saying that he was now far happier and that PAS had saved his life.

Advice Line Caseworker

Until 8 February 2022, Harry Wade dispensed advice and support to prisoners who reached out to PAS for help using our telephone Advice Line. Of Harry's four days per week at PAS, two whole days were spent responding to callers to the Advice Line, alongside the other Caseworkers staffing the line on Monday, Wednesday and Friday. From 7 March 2022, Sabrina Boudra took over the role of Advice Line Caseworker.

Advice Line Caseworker Case Study

A male prisoner, who had suffered sexual assault and rape as a child, contacted us via the Advice Line after he was placed in the same prison as his rapist, who was serving a sentence for the abuse committed on the prisoner.

At the time of the rape, the prisoner was known by a different name. This meant that the prison alert system had not been activated when housing the prisoner, and that – as a result – the prisoner was having to encounter his abuser on a daily basis. This was understandably traumatic. The prisoner had requested transfers to seven other prisons, but these were all rejected. He then asked PAS for help.

We contacted the prison, reminding them of their duty of care to the prisoner, and that prisoners are entitled to the same protections as any person in the community. We also asked them to explain why the prisoner's transfer requests had all been refused and what steps the prison was taking to ensure that the prisoner did not encounter his abuser. The prison informed us that they had only been able to apply to two of the institutions the prisoner had requested due to a lack of transport – and were still waiting to hear from them. PAS pointed out the urgency of the situation and asked that everything be done to move the prisoner as soon as possible.

The prisoner was then accepted at an alternative prison and transport was organised and booked for him to move there.

Telephone Advice Line

Our core Advice Line service is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all. Over the course of 2021-22, PAS successfully responded to 39,694 calls from prisoners.

Letters Clinic

The Letters Clinic provides the opportunity to convey more detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users. In 2021-22, PAS received 1,389 letters from service-users, and sent out 6,278 letters or related items to prisoners in response

Legal Casework

In the year 2021-22, PAS Caseworkers took on 65 legal cases. Taking on cases goes further than the provision of one-off / limited telephone or letter advice, or a single exchange with a prison regarding a client's problem, and instead entails a more thorough assessment of whether the prisoner has a legal case to challenge their treatment. Often, we act for prisoners by writing representations on their behalf and attending hearings to advocate for them.

Self-Help Toolkits, Information Sheets and Guides

In 2021-22, PAS continued to update and disseminate our series of 11 Self-Help Toolkits and 33 Information Sheets, which are designed to help prisoners understand their rights and undertake some of the simpler legal processes themselves. We also continued to circulate our four Family Law Guides for women prisoners, one guide aimed at fathers in prison and two guides for LGBT+ prisoners.

These documents were downloaded from our website on more than 10,000 occasions in 2021-22, were available in prison libraries and were sent out to prisoners by PAS Caseworkers.

Prisoners' Legal Rights Bulletin

We continued to reach a large prisoner readership through our bulletin, which was published twice in 2021-22 and to which 820 prisoners were subscribed. The bulletin was free to prisoners, and contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman and the Information Commissioner's Office.

As well as prisoners, subscribers to the bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to corporate law firms, Cooley LLP and Garden Court Chambers, who printed the two editions of the PLRB for us on a pro bono basis in 2021-22.

Fundraising and Communications

In 2021-22, PAS was most grateful to receive major unrestricted grants from loyal, regular, supporters The Hadley Trust (£70,000), The AB Charitable Trust (£20,000) and The London Legal Support Trust (£10,000). We also received the third full year (£30,000) of our five-year award of £165,000 from The National Lottery Community Fund in support of our core, telephone Advice Line service. Julian Richer, through his Fairness Foundation, awarded a further grant of £35,000, also in support of the Advice Line and the dedicated Advice Line Caseworker role at PAS.

We received the third year of a generous three-year award in support of our work with women from Goldsmiths' Company Charity (£60,000 over three years). We also received the final year of a three-year award from Trust for London (£30,000 over three years) in support of our work with Foreign National Prisoners (FNPs), and the final of two annual payments from Porticus UK (£10,000). We also received a new, three year, grant from The Bromley Trust (£20,000 per annum) in support of core costs.

Individual donations included a fifth, unrestricted, gift from a donor who wished to remain anonymous (£50,000). We thank all of those individuals who made personal donations in support of our work in 2021-22.

During the year, PAS received financial support from corporate law firms and their associated trusts and foundations, including Simmons and Simmons Charitable Foundation (£7,500), The Allen & Overy Foundation and Reed Smith LLP (both £5,000), Herbert Smith Freehills LLP (£3,500) and Dentons UKMEA LLP Charitable Trust (£1,000). We were most grateful to all of the corporates who supported our work, financially and otherwise, throughout the year.

In 2021-22, we continued to raise our online and social media profile. Monitoring of website statistics showed that there were 52,390 views of the PAS website in the year, with 21,633 unique visitors. The

most frequently viewed pages after the home page, the volunteer and contact pages, were the Information Sheets and How We Do It pages. The highest number of referrals from search engines were Twitter, the National Pro Bono centre website, younglegalaidlawyers.org and prisonreformtrust.org.uk. The audience was predominately UK based, followed by the USA.

Between 1 April 2021 and 31 March 2022, PAS tweeted 223 times on Twitter, making 128,910 impressions and receiving 15,670 actual profile visits. There was a total increase of 158 followers during this time, taking our total number of followers to 2,942. On Facebook, at time of writing, PAS had 1,162 followers.

Thank you

Finally, we were most grateful to all our supporters in 2022-22, many of whom are listed below in Notes 4, 23 and 24 to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners; each played a part in maintaining and expanding PAS' services over the past year.

FINANCIAL REVIEW

It should be noted that PAS does not seek or accept Home Office or Prison Service funding, and is completely independent of the Prison Service.

Financial Position

The Statement of Financial Activities shows a total surplus of £55,119 (2021: surplus of £61,880), which consists of a surplus in unrestricted funds of £76,480 (2021: surplus of £55,346) and a negative movement of £21,361 (2021: surplus of £6,534) to restricted funds.

Unrestricted income for the year was £294,033 (2021: £297,645), and unrestricted expenditure was £217,553 (2021: £242,299). Restricted income for the year was £194,844 (2021: £252,192), and restricted expenditure was £216,205 (2021: £245,658).

The funds of the charity at the end of the year were £350,936 (2021: £295,817) consisting of unrestricted funds of £279,945 (2021: £203,465) and restricted funds of £70,991 (2021: £92,352).

Further details of the charity's performance can be found in the financial statements on pages 17 to 19 and in the notes to the accounts on pages 20 to 38.

Funding sources for the period 2021-22 included casework legal income of £39,189 (2021: £62,685) from the Legal Services Commission and other legal fees, providing a net contribution of £34,631 (2021: £39,718) before salary and overheads.

There was also income arising from restricted and unrestricted grants, as well as donations from individuals.

Reserves Policy

Free reserves (general funds less net book value of fixed assets) held on 31 March 2022 were £277,664 (2021: £198,128) representing seven months' operating costs.

As a guideline, the Management Committee aims to hold a minimum of six months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

Risk review

The management committee continually monitors and regularly discusses any possible financial risk to the charity. This is discussed in conjunction with operational risks and their possible effect on the charity's finances. For fuller details please refer to "Risk review" in the "Structure, Governance and Management" section on page 14.

FUTURE PLANS

The Management Committee has set the following ongoing objectives for PAS:

- i. To continue to provide and improve a free, high quality, accessible legal advice and information service to adult prisoners in England and Wales and their legal advisers;
- ii. To maintain publicly-funded casework;
- iii. To increase awareness of PAS as the main provider of information about Prison Law;
- iv. To identify the unmet needs of prisoners not currently taken up by PAS' services and to expand the range of services to meet those needs, including geographical range;
- v. To work towards holding three months' operating costs in reserve at any one time.

The organisation has developed and evolved its activities to ensure sustainable delivery of its objectives for 30 years, and it continues to review and monitor these objectives against its strategies as the legal and political fields of prisoners' rights proceed through different landscapes. The plans for the future are to continue delivery of the existing services and to adapt the outreach service in keeping with the limitations imposed by the pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

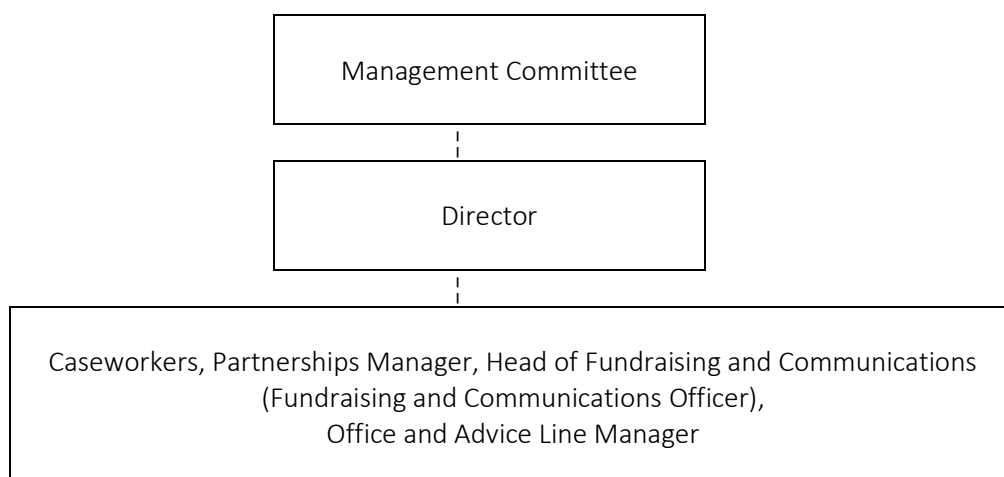
Prisoners' Advice Service (PAS) was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 October 2015.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was nine (2020: nine). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Organisational Structure

The Management Committee comprised of the trustees, who were also directors of the company under Company Law. All Management Committee members were expected to have an interest in Prison Law and new members had an induction whereby they spent a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS was as follows:



The Management Committee had general control of, and managed, the charity's administration. It delegated certain powers and functions to the Director, Lubia Begum-Rob, including the day-to-day running of PAS. This included the power to recruit staff to run the charity. Among other duties, the Management Committee was also responsible for ensuring that actions taken were in the best interest of PAS. This included matters of finance. In this capacity, in 2021-22, it continued to liaise with the Director, the Head of Fundraising and Communications and other staff members at Management Committee meetings throughout the year in order to discuss finances, among other matters.

The Management Committee met once every two months in 2021-22. The Committee can vary the frequency as it feels appropriate. Its activities included:

- i. providing input, or making decisions on, significant or strategic issues affecting the charity;
- ii. monitoring the charity's financial position;
- iii. checking compliance with legal and regulatory requirements;
- iv. making any other decisions considered appropriate by the Committee;
- v. approving the business plan.

The officers as at 31 March 2022 were:

Chair	Martine Lignon
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

Recruitment and appointment of new trustees

PAS' recruitment of new trustees results either from the need to replace a standing-down trustee or from the identification of specific skills or experience that the Board/Management Committee (MC) requires or would benefit from.

The role advertisement is designed by the Chair after consultation with PAS Director, on the basis of a skills and competencies analysis. It is placed on PAS website under *Vacancies* and publicised by Clinks (in the *Light Lunch*), the Criminal Justice Alliance Bulletin, the Small Charities Coalition, Charity Job, Getting On-Boards and some other platforms.

Applications are received by PAS' Office Manager who forwards them to the Chair. Having read them carefully, the latter anonymises them and forwards them to the Director and all trustees, without any comments, asking them to respond with a "Yes" or "No" to candidates being shortlisted, and any comments they would care to make. A majority decision results in a list of shortlisted candidates that the Chair disseminates to trustees and Director for ultimate agreement.

Shortlisted applicants are invited for interview. The interviewing panel systematically comprises of two trustees (not necessarily including the Chair, if, for instance, she happens to know one or more of the applicants) and the Director.

Post interview, the panel's selection is communicated to the whole Board for approval. The successful applicants are invited to attend the next Board/Management Committee meeting at which they will introduce themselves to those trustees who did not sit on the interviewing panel – and will be formally established as trustees.

Policies and procedures for the induction and training of trustees

Once the interviewing panel's selection has been approved by the Board/MC, the recruited applicants receive PAS' *Trustees Induction Pack* and associated resources, with which they must familiarise themselves before attending their first PAS Board/MC meeting.

At this stage, the Chair encourages them to read the *Charity Trustee Welcome Pack*, from the Charity Commission, and to join the Charity Commission's mailing list for training purposes and governance updates.

On the more interactive side, newly appointed trustees attend an induction session that takes place at PAS' office, when they meet with the Chair, the Director and as many members of the PAS team as can be arranged. They are deliberately left to raise any question they wish to ask from staff members outside the Director's and the Chair's presence.

Trustees are, obviously, kept informed, either by the Director or the Chair, of any important development or legislation that would affect their role and actions as trustees, e.g. GDPR; workplace pension scheme/auto-enrolment, etc.

The bi-annual review of PAS' Business Plan, which culminates in the yearly October review meeting, offers a constantly effective opportunity for training and re-training in matters of governance and strategy setting.

Risk Review

The Director and Management Committee members were responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aimed to ensure that appropriate action would be taken were a case to fall outside of acceptable risk levels. Other risks to PAS were considered at the annual review of the business plan when organisational strengths and weaknesses were reviewed.

As part of our annual business planning cycle, PAS has a comprehensive risk register that is used to identify:

- Key risks to the organisation
- Probability of the risk becoming an issue
- Potential impact of each risk
- Preventative actions and steps that can be taken to mitigate each risk

Risks are then grouped based on the likelihood of a risk becoming an issue and the severity of its impact on the organisation, should it materialise. This helps to inform the time and attention given to managing individual risks, ensuring we take a proportionate approach.

We carry out a fulsome review of the risk register as part of our business planning process, as well as regularly reviewing risks to make sure they are still relevant.

By way of example, one key risk facing PAS at the time of going to print is summarised below:

1. Long-standing donors ending their support.
 - a. Probability: Medium
 - b. Impact: High – would cause a significant shortfall in PAS funding that would be difficult to fill either from another single donor or from multiple funding sources.
 - c. Severity of the risk to PAS: High
 - d. Mitigation: Diversification of funding streams, strengthening funder relationship management capacity, identifying and engaging with alternative funders who could help close any gap, and identify non-critical services that can be reduced if needed to help manage costs.

STAFF MEMBERS

Lubia Begum-Rob	Director
Jane Finnis	Partnerships Manager & Caseworker
Nicki Rensten	Outreach Caseworker (Men's Estate)
Kate Lill	Women Prisoners' Caseworker

Laura Orger	Community Care Caseworker
Laine Ritchie	Community Care Caseworker (until 26 August 2021)
Katie Knafler	Community Care Caseworker (from 8 November 2021)
Harry Wade	Advice Line Caseworker (until 8 February 2022)
Sabrina Boudra	Advice Line Caseworker (from 7 March 2022)
Anna Fairbank	Letters Caseworker
Constance Collard	Letters Caseworker (until 11 June 2021)
Ben Blackwell	Office and Advice Line Manager
Geof Jarvis	Head of Fundraising and Communications
Buffy Sharpe	Supporting Consultant in Trusts Fundraising and Communications (until 27 January 2022)

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Prisoners' Advice Service for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report was approved by the trustees on 14 September 2022 and signed on their behalf by:

Martine Lignon

.....
Martine Lignon
Chair of the Trustees

Independent examiner's report to the trustees of Prisoners' Advice Service For the year ended 31 March 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 17 to 38.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 11 / 11 / 2022

Prisoners' Advice Service
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	254,379	109,869	364,248	234,712	110,585	345,297
Charitable activities	4	39,189	84,975	124,164	62,685	141,607	204,292
Investments	5	465	-	465	248	-	248
Total income		294,033	194,844	488,877	297,645	252,192	549,837
Expenditure on:							
Raising funds	6	22,135	-	22,135	27,757	-	27,757
Charitable activities	7	195,418	216,205	411,623	214,542	245,658	460,200
Total expenditure		217,553	216,205	433,758	242,299	245,658	487,957
Net movement in funds for the year		76,480	(21,361)	55,119	55,346	6,534	61,880
Reconciliation of funds							
Total funds brought forward		203,465	92,352	295,817	148,119	85,818	233,937
Total funds carried forward		279,945	70,991	350,936	203,465	92,352	295,817

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Prisoners' Advice Service
Company number 03180659
Charity number 1054495
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	14	2,281	5,337
Total fixed assets		2,281	5,337
Current assets			
Debtors	15	49,890	79,568
Cash at bank and in hand	16	392,320	264,404
Total current assets		442,210	343,972
Liabilities			
Creditors: amounts falling due in less than one year	17	(93,555)	(53,492)
Net current assets		348,655	290,480
Net assets		350,936	295,817
The funds of the charity:			
Restricted income funds	18	70,991	92,352
Unrestricted income funds	19	279,945	203,465
Total charity funds		350,936	295,817

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 20 to 38 form part of these accounts.

Approved by the trustees on 11 / 11 / 2022

and signed on their behalf by:

Martine Lignon

Martin Lignon (Chair, Trustee)

Kassim Gaffar

Kassim Gaffar (Treasurer, Trustee)

Prisoners' Advice Service

Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	22	127,451	36,415
<hr/>			
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		465	248
Purchase of tangible fixed assets		-	(3,150)
<hr/>			
Cash provided by/(used in) investing activities		465	(2,902)
Increase/(decrease) in cash and cash equivalents in the year		127,916	33,513
Cash and cash equivalents at the beginning of the year		264,404	230,891
<hr/>			
Cash and cash equivalents at the end of the year		392,320	264,404
<hr/>			

1 Accounting policies

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

a 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prisoners' Advice Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Notes to the accounts for the year ended 31 March 2022 (continued)

d Donated services and facilities

The charity has historically operated a corporate legal volunteer programme with established partner organisations where some of their legal staff can volunteer during their work time to take part in the legal advice and advocacy activities of the charity. The charity would not have been able to pay to obtain those services for its beneficiaries and therefore does not consider this as a donation in kind but instead as general volunteer time as per SORP (FRS102). Refer to the trustees' annual report for more information about the legal volunteers' contribution.

Normally donated professional services and donated facilities are recognised on receipt 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. If the total value of such donations falls below £5,000 during the year it is considered immaterial and not singled out in the accounts.

e 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 upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of staff, premises and office costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice, representation and advocacy undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Allocation of support costs

Support costs 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 programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

Notes to the accounts for the year ended 31 March 2022 (continued)

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%
-------------------------------	-----

k 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.

l 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.

m 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.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £2,486 for the month of March 2022. This was paid in April 2022.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on page 1.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Donations and grants	254,001	109,869	363,870	233,847	110,585	344,432
Membership	190	-	190	115	-	115
Other income	188	-	188	750	-	750
Total	254,379	109,869	364,248	234,712	110,585	345,297

A detailed listing of donations and grants and the activity for which the funds are used is given in Note 24.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Legal Services Commission fees and reimbursed costs	39,189	-	39,189	62,685	-	62,685
Porticus UK	-	10,000	10,000	-	20,000	20,000
Sir John Priestman Charity Trust	-	2,000	2,000	-	-	-
The Access To Justice Foundation	-	-	-	-	34,438	34,438
The Fairness Foundation	-	42,975	42,975	-	38,009	38,009
The Legal Education Foundation	-	-	-	-	19,160	19,160
The National Lottery Community Fund	-	30,000	30,000	-	30,000	30,000
Total	39,189	84,975	124,164	62,685	141,607	204,292

Further details on the purpose of the above restricted funds are shown in notes 18 and 24.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Income from bank deposits	465	-	465	248	-	248
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	465	-	465	248	-	248
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Cost of raising funds

	2022 £	2021 £
Staff costs	12,572	15,451
Freelance fundraiser	4,352	6,528
Fundraising	403	239
Office costs	737	971
Premises costs	1,580	1,568
Support costs (see note 8)	1,892	2,332
Governance costs (see note 8)	599	668
	<hr/>	<hr/>
	22,135	27,757
	<hr/>	<hr/>

All cost of raising funds is unrestricted expenditure.

7 Analysis of expenditure on charitable activities

	2022 £	2021 £
Staff costs	287,834	312,019
Freelance cost, staff expenses and training	2,526	5,418
Legal and casework costs	5,633	24,512
Toolkits	5,056	6,406
Office costs	16,946	19,603
Premises costs	36,334	31,664
Support costs (see note 8)	43,520	47,099
Governance costs (see note 8)	13,774	13,479
	<hr/>	<hr/>
	411,623	460,200
	<hr/>	<hr/>
Restricted expenditure	216,205	245,658
Unrestricted expenditure	195,418	214,542
	<hr/>	<hr/>
	411,623	460,200
	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of governance and support costs

	Support £	Governance £	2022 £
Staff costs	26,479	10,659	37,138
Office costs	1,552	625	2,177
Finance and professional fees	14,054	-	14,054
Premises costs	3,327	1,339	4,666
Independent examination	-	1,750	1,750
	<hr/>	<hr/>	<hr/>
	45,412	14,373	59,785
	<hr/>	<hr/>	<hr/>

Basis of apportionment

Support and governance costs are allocated between costs of raising funds and charitable activities in proportion to staff time spent on those activities.

Allocated as follows:

Cost of raising funds	1,892	599	2,491
Charitable activities	43,520	13,774	57,294
	<hr/>	<hr/>	<hr/>
	45,412	14,373	59,785
	<hr/>	<hr/>	<hr/>

Comparative period

	Support £	Governance £	2021 £
Staff costs	27,569	10,647	38,216
Office costs	1,732	669	2,401
Finance and professional fees	17,333	-	17,333
Premises costs	2,797	1,081	3,878
Independent examination	-	1,750	1,750
	<hr/>	<hr/>	<hr/>
	49,431	14,147	63,578
	<hr/>	<hr/>	<hr/>

Allocated as follows:

Cost of raising funds	2,332	668	3,000
Charitable activities	47,099	13,479	60,578
	<hr/>	<hr/>	<hr/>
	49,431	14,147	63,578
	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation	3,056	3,638
Operating lease rentals:		-
Property	28,500	21,003
Other	2,168	2,153
Independent examiner's fee	1,750	1,750
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	299,552	324,280
Social security costs	24,393	26,762
Pension costs	13,617	14,008
Other benefits	1,320	636
	<hr/>	<hr/>
	338,882	365,686
	<hr/>	<hr/>
Allocated as follows:		
Cost of raising funds	12,572	15,451
Charitable activities	289,172	312,019
Support costs	26,479	27,569
Governance costs	10,659	10,647
	<hr/>	<hr/>
	338,882	365,686
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 10 (2021: 11).

The average full time equivalent number of staff employed during the period was 7 (2021: 9).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel were £50,596 (2021: £50,651).

Notes to the accounts for the year ended 31 March 2022 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No member of the management committee received travel and subsistence expenses during the year (2021:£Nil).

Donations from related parties were £Nil (2021: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
The National Lottery Community Fund	30,000	30,000
	<hr/>	<hr/>
	30,000	30,000
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Notes to the accounts for the year ended 31 March 2022 (continued)

14 Fixed assets: tangible assets

	Office furniture and equipment £
Cost	
At 1 April 2021	19,595
	<hr/>
At 31 March 2022	19,595
	<hr/> <hr/>
Depreciation	
At 1 April 2021	14,258
Charge for the year	3,056
	<hr/>
At 31 March 2022	17,314
	<hr/> <hr/>
Net book value	
At 31 March 2022	2,281
	<hr/> <hr/>
<i>At 31 March 2021</i>	<i>5,337</i>
	<hr/> <hr/>

15 Debtors

	2022 £	2021 £
Trade debtors	35,729	60,005
Other debtors	3,688	3,688
Prepayments and accrued income	10,473	15,875
	<hr/>	<hr/>
	49,890	79,568
	<hr/> <hr/>	<hr/> <hr/>

16 Cash at bank and in hand

	2022 £	2021 £
Short term deposits	129,985	-
Cash at bank and on hand	262,335	264,404
	<hr/>	<hr/>
	392,320	264,404
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,650	5,599
Other creditors and accruals	27,752	39,310
Deferred grant/donation income	55,000	-
Taxation and social security costs	9,153	8,583
	<hr/>	<hr/>
	93,555	53,492
	<hr/> <hr/>	<hr/> <hr/>

Deferred income

	2022 £	2021 £
Deferred grant brought forward	-	29,580
Grant/donation received	55,000	-
Released to income from charitable activities	-	(29,580)
	<hr/>	<hr/>
Deferred grant/donation carried forward	55,000	-
	<hr/> <hr/>	<hr/> <hr/>

Specific details of the grants and donations and the reasons for deferral can be found in note 25.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Fund						
Advice Line	25,685	-	65,000	(74,144)	-	16,541
Community Care	25,751	17,335	10,000	(38,086)	-	15,000
Foreign National Prisoners	-	10,000	-	(10,000)	-	-
Letters Clinic	4,305	-	7,975	(12,280)	-	-
Regional	29,250	26,750	2,000	(45,750)	-	12,250
Women	(1)	55,784	-	(28,583)	-	27,200
Other	7,362	-	-	(7,362)	-	-
Total	92,352	109,869	84,975	(216,205)	-	70,991

A detailed listing of donations and grants and the activity for which the funds are used is given in Note 24.

Comparative period

	Balance at 1 April 2020 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Fund						
Advice Line	29,208	-	68,009	(71,532)	-	25,685
Community Care	13,000	35,561	20,000	(42,810)	-	25,751
Foreign National Prisoners	-	10,000	-	(10,000)	-	-
Legal Education	1,475	-	19,160	(20,635)	-	-
Letters Clinic	-	-	34,438	(30,133)	-	4,305
Regional	10,375	38,000	-	(19,125)	-	29,250
Women	31,760	10,697	-	(42,458)	-	(1)
Other	-	16,327	-	(8,965)	-	7,362
Total	85,818	110,585	141,607	(245,658)	-	92,352

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Advice Line	To support our core, telephone, legal advice service
Community Care	To meet the salary and other costs of the charity's community care projects. These include advice with older, disabled and women prisoners prior to their release and upon release
Foreign National Prisoners	To support our caseworkers in delivering access to legal advice, support, and services to foreign national prisoners
Legal education	The funding of a Legal Education Foundation Justice First Fellow traineeship at PAS
Letters Clinic	To support our caseworkers in delivering access to legal advice and support in response to letters received from prisoners
Regional	To meet costs incurred in delivering one-to-one legal advice in donor specified regions and designated outreach
Women	To support our caseworkers' work with women prisoners
Other	includes other donations and grants with restricted purposes

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	203,465	294,033	(217,553)	-	279,945
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	203,465	294,033	(217,553)	-	279,945
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period					
	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	148,119	297,645	(242,299)	-	203,465
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	148,119	297,645	(242,299)	-	203,465
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	2,281	-	-	2,281
Net current assets/(liabilities)	277,664	-	70,991	348,655
	<hr/>	<hr/>	<hr/>	<hr/>
Total	279,945	-	70,991	350,936
	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	5,337	-	-	5,337
Net current assets/(liabilities)	198,128	-	92,352	290,480
	<hr/>	<hr/>	<hr/>	<hr/>
Total	203,465	-	92,352	295,817
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Notes to the accounts for the year ended 31 March 2022 (continued)

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	28,500	28,500	1,626	2,168
One to five years	9,500	38,000	-	1,626
	<hr/>	<hr/>	<hr/>	<hr/>
	38,000	66,500	1,626	3,794
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the year	55,119	61,880
Adjustments for:		
Depreciation charge	3,056	3,638
Dividends, interest and rents from investments	(465)	(248)
Decrease/(increase) in debtors	29,678	(10,786)
Increase/(decrease) in creditors	40,063	(18,069)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	127,451	36,415
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Notes to the accounts for the year ended 31 March 2022 (continued)

23 Analysis of donations and grants received

	2022 £	2021 £
Core funding - unrestricted		
Dentons UKMEA LLP Charitable Trust	1,000	1,000
Herbert Smith Freehills LLP	3,500	3,500
Jessie Spencer Trust	-	500
Jill Franklin Trust	-	500
Reed Smith LLP	5,000	5,000
The 1970 Trust	3,500	-
The 29th May 1961 Charitable Trust	5,000	5,000
The AB Charitable Trust	20,000	20,000
The Allen & Overy Foundation	5,000	-
The Bromley Trust	20,000	10,000
The Forrester Family Trust	5,000	-
The Garfield Weston Foundation	-	20,000
The Hadley Trust	70,000	70,000
The Kel Trust	-	2,000
The KW Charitable Trust	500	500
The London Legal Support Trust	10,000	10,000
The P&C Hickinbotham Charitable Trust	-	1,000
The Simmons and Simmons Charitable Foundation	7,500	-
The Souter Charitable Trust	3,000	-
Other grants	1,000	1,000
Donations	94,001	83,847
	<hr/>	<hr/>
Total unrestricted donations and grants	254,001	233,847
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Of the unrestricted donations £62,500 relates to one donor who wishes to remain anonymous (2021: £62,500).

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

24	Restricted donations and grants	2022	2021
		£	£
	<i>Advice line</i>		
	The Fairness Foundation	35,000	38,009
	The National Lottery Community Fund	30,000	30,000
		<hr/>	<hr/>
		65,000	68,009
	<i>Community Care</i>		
	Drapers Charitable Fund	-	7,500
	Global Giving	335	61
	London Basketmakers	1,000	-
	Porticus UK	10,000	20,000
	The Beatrice Laing Trust	5,000	3,000
	The Evan Cornish Foundation	-	10,000
	The Harrison-Frank Family Foundation (UK) Limited	2,000	2,000
	The Lord Faringdon Charitable Trust	1,000	-
	The Mulberry Trust	3,000	3,000
	The Peter Stebbings Memorial Trust	5,000	5,000
	The Schroeder Charity Trust	-	5,000
		<hr/>	<hr/>
		27,335	55,561
	<i>Foreign National Prisoners</i>		
	Trust for London	10,000	10,000
		<hr/>	<hr/>
		10,000	10,000
	<i>Legal Education</i>		
	The Legal Education Foundation		19,160
	<i>Letters Clinic</i>		
	The Access To Justice Foundation	-	34,438
	The Fairness Foundation	7,975	-

Note continued on next page

Notes to the accounts for the year ended 31 March 2022 (continued)

Restricted donations and grants (cont)

Regional

C B and H H Taylor 1984 Trust	5,000	-
GJW Turner Trust	-	2,000
Kent Community Foundation	-	5,000
London Freemasons Charity	-	2,000
Sir John Priestman Charity Trust	2,000	-
The City Bridge Trust	6,750	-
The Essex Community Foundation	-	5,000
The Hadrian Trust	1,000	1,000
The Henry Oldfield Trust	-	7,500
The Lawson Trust	5,000	-
The Oakdale Trust	-	1,500
The Purey Cust Trust	3,000	-
The Thomas Farr Charity	2,000	-
The WA Cadbury Charitable Trust	-	10,000
The Walter Guinness Charitable Trust	4,000	4,000
	<hr/>	<hr/>
	28,750	38,000

Women

Didymus	5,000	-
Global Giving	284	697
Goldsmiths' Company Charity	40,000	-
Lady Edwina Grosvenor	-	10,000
The Eleanor Rathbone Trust	3,000	-
The Hilden Charitable Trust	7,500	-
	<hr/>	<hr/>
	55,784	10,697

Other

Matrix Causes Fund	-	4,862
Seven Bedford Row	-	1,500
The Tudor Trust	-	9,965
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	-	16,327

Total restricted donations and grants

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194,844	252,192
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Notes to the accounts for the year ended 31 March 2022 (continued)

25 Deferred grant/donation income 2022

	As at 1 April 2021 £	Grant received £	Released in year £	As at 31 March 2022 £
Reed Smith LLP	-	5,000	-	5,000
Anonymous donor	-	50,000	-	50,000
	<hr/>	<hr/>	<hr/>	<hr/>
	-	55,000	-	55,000
	<hr/>	<hr/>	<hr/>	<hr/>

Reasons for deferral

Both donations were received late in March 2022 however their use was specifically intended for the next financial year.

Deferred grant income 2021

	As at 1 April 2020 £	Grant received £	Released in year £	As at 31 March 2021 £
<i>The Legal Education Foundation</i>	9,580	-	(9,580)	-
<i>The Garfield Weston Foundation</i>	20,000	-	(20,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	29,580	-	(29,580)	-
	<hr/>	<hr/>	<hr/>	<hr/>

Reasons for deferral*The Legal Education Foundation*

This grant is paid on a quarterly basis and the above amount was paid early ie prior to the start of the relevant quarter.

The Garfield Weston Foundation

The foundation made one grant payment of £40,000 to cover two years of activities.