

Company number: 03180659

Charity Number: 1054495



# Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2023

**PRISONERS' ADVICE SERVICE  
REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2023**

**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		maternity leave from 1 March 2023
Dominique Webb		
Rachel Mathieson		to 26 March 2023
Mandy Mahil		
Harry Dodd		from 30 September 2022
Hannah Kay		from 1 March 2023
Joy Lewis		from 1 April 2023

**Registered Office** PO Box 46199  
London  
EC1M 4XA

**Charity Registration Number:** 1054495

**Company Registration Number:** 03180659

**Bookkeeper** Anne Craig

**Independent Examiner** Patrick Morrello ACA  
Third Sector Accountancy  
Holyoake House  
Hanover Street  
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**Bank** CAF Bank  
25 Kings Hill Avenue  
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Kent  
ME19 4JQ

# PRISONERS' ADVICE SERVICE CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

It is again with great pleasure that I introduce Prisoners' Advice Service's (PAS) annual, independently examined, accounts for the financial year 2022-23, with the Chair's Report.

I am pleased to relate that, throughout the year, 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, Outreach Clinics, legal casework, Self-Help Toolkits, Guides, Information Sheets and quarterly publication, *Prisoners' Legal Rights Bulletin* (PLRB).

The charity continued to provide free advice and information to serving adult prisoners from qualified solicitors regarding their legal, human and healthcare rights, the Prison Rules and the conditions of their imprisonment. We also advised women prisoners on matters of Family Law, and those prisoners who had issues related to the combination of being imprisoned under criminal law and detained under immigration powers, on Immigration Law. PAS provided support and representation not replicated by the state, local authorities, any other third sector organisation or private business, or that did not qualify for Legal Aid.

In 2022-23, although caller numbers diminished somewhat again after the doubling of callers that occurred during the pandemic, PAS successfully responded to 32,465 calls to our Advice Line service. We received 1,402 letters from prisoners, and sent out 6,446 letters or related items in response.

After the suspension of outreach work due to the pandemic in March 2020, PAS was able to resume its Outreach Clinics inside prison walls in April 2022. Between then and the end of March 2023, we delivered 45 clinics, reaching 351 prisoners on a one-to-one basis. These figures include 11 Outreach Clinics in the women's estate, which saw 95 women prisoners receive advice from our Women Prisoners' Caseworker. As a result of contacts made via these services, 2022-23 saw PAS open 88 new cases on behalf of prisoners, with issues that included recall, parole, IPP sentences, life sentences, human and disability rights and six judicial reviews.

Our Toolkits, Guides and Information Sheets were downloaded from PAS' website on 12,897 occasions, remained available in prison libraries and were sent out to prisoners by our caseworkers. These include guides to Family Law for women, Racism Complaints, LGBT+ rights and titles such as: Care Act and Resettlement; Care for Prisoners who are Ill or Disabled; Disability Discrimination; Healthcare Complaints.

We warmly welcomed two new members to the Board of Trustees in 2022-23 – Harry Dodd and Hannah Kay – and, since the year-end, a third – Joy Lewis – and I gratefully acknowledge the sustained and highly professional engagement of all 10 trustees who served throughout the year, and who 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 achieve its charitable aims in 2022-23. I particularly thank all of the committed and hard-working staff, and 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 work with prisoners throughout the year.

Martine Lignon  
Chair of the Board of Trustees / Management Committee

# **PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and the unaudited financial statements for the year ended 31 March 2023. 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 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.

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 inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

### **Strategies**

PAS runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach Clinics, legal casework, legal information resources and a subscription-based rights bulletin. Through these services, prisoners are provided with legal information, advice, assistance and representation.

### **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 every 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 can dispense more detailed legal advice.

Outreach Clinics inside prisons across England and Wales, where one-to-one sessions benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English.

Legal casework on behalf of prisoners whose situations would benefit from the action. 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.

### **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' contract 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.

### **Volunteers**

Volunteers from local (London-based) corporate law firms play a vital role in the day-to-day running of PAS services, with some 40 attending our London office over a typical year. Their main purpose is to assist Caseworkers by responding to the large volume of general enquiries – particularly by post – as well as helping with casework.

### **Charity Commission guidance**

In 2022-23, 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 2022-23, 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 2022-23, 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 2022-23, Lubia oversaw the return of PAS' Annual Lecture after the hiatus of the pandemic. On 20 July 2022, our first lecture since 2019 saw Matthew Evans, Director of The AIRE Centre and former Managing Solicitor at PAS, take as his topic "What about OUR Human Rights?". This event was hosted by corporate law firm, Reed Smith.

#### Director's Case Study

Lubia accepted instructions from Prisoner A, a life sentenced prisoner who had served nearly 18 years past his tariff for the attempted murder of his former partner; he had been given a life sentence with a minimum tariff of 10 years.

We found that Prisoner A was dyslexic and learning disabled, and had suffered a brain injury, which prevented him from undertaking traditional offending behaviour work. No rehabilitative treatment had been adapted to meet his needs. Following threats from PAS to take the prison service to court for failing to make reasonable adjustments for his disability, Prisoner A was provided with one-to-one sessions with a specialist who concluded that he could demonstrate that core risk was no longer outstanding. PAS, along with all those conducting risk assessments for the Parole Board, held the view that Prisoner A should be progressed to open conditions, and the Parole Board concurred.

#### Caseworker and Partnerships Manager

In 2022-23, Jane Finnis continued in her joint role as a Caseworker and Manager. In addition to casework duties, she was responsible for the line-management of Kate Lill (Women Prisoners' Caseworker) and Katie Knafler (Community Care Caseworker).

Throughout the year, Jane developed the role of Partnerships Manager at PAS, responsible for overseeing the relationships between the charity and the various corporate law firms that assist us. Jane oversaw PAS' continued work with law firms, Cooley LLP, Dentons, Herbert Smith Freehills, Reed Smith, White & Case and Gibson Dunn. She supervised PAS' in-office corporate volunteer scheme, which involves partners' employees volunteering to work to a rota in PAS' London office for a half-day at a time. Volunteers assisted PAS with responding to letters from prisoners, with research and, for those with greater experience, with case files. Jane was also responsible for the remote Letters Clinic. This involved volunteers from Reed Smith, Herbert Smith Freehills, Cooley LLP and Gibson Dunn responding to letters from their own offices; volunteers are given access to our server, thereby avoiding any data protection issues and saving PAS the cost of printing and posting.

Finally, our corporate partners continued to provide assistance with the production of the *Prisoners' Legal Rights Bulletin*, both by drafting case summaries and with its printing. Reed Smith hosted our

Annual Lecture in July 2022 and a number of the firms involved funded our work directly with grants or donations (see fundraising report below).

### **Caseworker and Partnerships Manager Case Study**

Sadly, it is not always the case that PAS is able to help prisoners. Some cases are doomed to failure, despite our best efforts. This was the case with 69-year-old Prisoner B, a foreign national who had murdered his wife in front of their child whilst working in the UK. The prisoner received a life sentence for his crime, with a minimum tariff of 17 years, which expired in 2021.

The child had been removed to the wife's family overseas, and Prisoner B now had no family in the UK. Despite his time in the country, Prisoner B's English was minimal.

All foreign national prisoners who have been sentenced to a period of imprisonment of 12 months or more are subject to automatic deportation from England and Wales unless they fall within defined exceptions. Since 2012, a scheme called Tariff Expired Removal Scheme (TERS) has been in place for foreign national lifers, which means that they are deported when their tariff (minimum custodial term) expires, rather than having to wait to be released by the Parole Board, like other lifers. Prisoner B had always expected this to happen in his case.

Although nearly every foreign national who has passed their tariff expiry is then deported under TERS, the Ministry of Justice (MoJ) makes some exceptions to this and in Prisoner B's case they decided that it would undermine public confidence if he were deported to then be a free man in his home country.

His case was therefore considered by the Parole Board; however due to his status as someone who will eventually be deported, the Board was not allowed to consider whether to send him to an open prison - which is how most lifers demonstrate that they are safe to eventually be released - and could only decide whether he was low enough risk to be released and deported or a higher risk and must remain in closed prison conditions.

This was a very difficult situation for Prisoner B and also one in which it was very hard for PAS to make any difference. Despite his time in the UK, Prisoner B's English was minimal. We did the best possible under the circumstances, using interpreting and translation services to take instructions and represent him at the hearing. We ensured that he had a face-to-face hearing with an interpreter to give him best chance. Although we provided him with realistic advice about how to maximise his chances of persuading the Parole Board to release him, he ignored it. Rather, he remained fixated on the belief that his conviction of murder was unfair.

Ultimately the Parole Board decided that as he did not accept responsibility for the murder or have any remorse in relation to it, he would not comply with any licence conditions imposed on him, so his risk was not manageable enough to be released.

### **Caseworker (Men's Estate)**

In 2022-23, Nicki Rensten, continued to advise prisoners through telephone, letter and outreach 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 23 prisoners. Additionally, she continued to either respond to, or triage to other Caseworkers, the many emails that PAS received from prisoners' families and friends.

Much of Nicki's work 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. In 2022-23, foreign nationals made up 13% of callers to our Advice Line and 14% of letters-writers. 4% of cases opened were in support of foreign nationals.

### **Caseworker (Men's Estate) Case study**

Nicki assisted a client, Prisoner D, with a very complicated parole case. Prisoner D had been wrongly released from prison in 2018 due to no fault of his own, and this had only come to light when he was recalled to custody three years later. Instead of treating him as an ordinary recalled prisoner, the Prison Service and Parole Board acted on the basis that he had been unlawfully at large for the three years he was out of prison, despite his reporting the whole time to probation, having a job and settling down to build a family. Consequently, Prisoner D was effectively having to do this time in prison again.

This led PAS to be involved in a series of legal challenges, including a judicial review of the refusal to allow the days served on licence to count towards his sentence, and advocacy at a Parole Board hearing. At that hearing, the panel declined to release him, leading us to submit a further challenge, under a new mechanism via which an application to 'Set Aside' is made to the Parole Board; literally an application to set aside a recent decision so that another might be made. This application was successful and a further consideration by the Parole Board was underway at the time of writing.

### **Women Prisoners' Caseworker**

Our work with women prisoners over the year was again carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker.

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 2023). 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 2023)

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). (Valley & Cassidy, The Independent, 2012)

In 2022-23, women accounted for 7% of callers to our Advice Line, despite making up only 4% of the prison population. 9% of letters came from, and 13% of cases opened were in support of, women.

### **Women Prisoners' Caseworker Case Study**

PAS was contacted by Prisoner C, a woman serving a life sentence, who had received an adjudication for disobeying or failing to comply with a rule regarding contact with her best friend's children. She had sent them a book each as a Christmas present, not realising that she was not permitted to do so. Prisoner C is an otherwise enhanced prisoner, holding trusted positions within the prison, including being a listener and a PAS peer advisor.

As a life sentence prisoner, any evidence of negative behaviour in custody will be considered by the Parole Board and / or the Secretary of State for Justice (SSJ) when deciding whether that prisoner can progress to open conditions or be released. It is entirely conceivable, therefore, that such a proven adjudication would have an adverse impact upon Prisoner C's progression through her sentence and ultimately her release.

The prisoner was found guilty, despite numerous failings in procedure, in particular that the rule that she had allegedly broken was not actually identified. At this point, Prisoner C called PAS for advice. We believed that there were grounds to appeal the decision, which we did, to the Prison Casework Team (PCT) at His Majesty's Prison and Probation Service (HMPPS). The appeal was successful, and the finding of guilt and punishment was quashed; the prison was instructed to amend Prisoner C's record accordingly. However, five weeks later, PAS received a further communication from the PCT stating that the Prison Group Director (PGD) (decision maker) had since had a change of mind and decided to uphold the adjudicator's original decision of guilt in the case.



PAS was of the view that the PGD did not have the authority to review / rescind / replace the first decision and the decision was therefore legally challengeable. PAS advised the prisoner that we were of the opinion that there was no legal basis to alter the outcome of the appeal once it had been decided and, as such, we took two urgent steps:

1. we drafted and submitted an appeal to the Prisons and Probation Ombudsman (PPO);
2. we issued a pre-action protocol letter to the SSJ requesting that the initial appeal decision be reinstated and, if not, informed him of the intention to seek permission to judicially review the second decision on the grounds that it was unlawful.

The SSJ acknowledged “an administrative error was made in the handling of the proposed Claimant’s adjudication” and decided to quash the second decision and reinstate the original conclusion of not guilty. The adjudication has since been removed from Prisoner C’s record and her ‘model prisoner’ status restored. She will not be held back by this episode in her progress through the prison system.

### **Community Care Caseworker**

In 2022-23, PAS’ Community Care Caseworker, Katie Knafler, continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues, or poor mental-health, and those with learning difficulties, across England and Wales.

Katie was frequently asked for assistance when 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.

Outcomes for elderly or ill prisoners, or those with disabilities, included obtaining appropriate medical treatment, adaptations to cells, mobility aids and reasonable adjustments to prevent unfavourable treatment.

In 2022-23, 40% of callers to our Advice Line and 59% of letter-writers identified as suffering from disability, a chronic health condition, mental health issues or learning difficulties, while 22% of callers and 38% of letter-writers were over the age of 51. 29% of cases opened were done so on behalf of prisoners with a disability, a chronic health condition, mental health issues or learning difficulties, while 25% were opened on behalf of those over the age of 51.

### **Community Care Caseworker Case Study**

Incarcerated for life with a minimum tariff of 17 years, Prisoner E contacted PAS after the Secretary of State for Justice denied his suitability to be moved to open conditions, despite the Parole Board – and an array of professional opinion – recommending the contrary.

Though the prisoner had been convicted of murder, possession of a firearm, and threats to kill, he had served over 16 years of his sentence and had completed numerous accredited offending behaviour programmes in custody, including the Thinking Skills Programme (TSP) and Resolve, the Cognitive Behavioural Therapy-informed programme which aims to improve outcomes related to violence in adult males who are of a medium risk of reoffending. He had also done alcohol relapse prevention work.

Being within three years of his minimum tariff, Prisoner E had been referred to the Parole Board for his pre-tariff review (PTR). Prisoners become eligible for a PTR when serving an indeterminate sentence and within three years of a tariff expiry date. The purpose of a PTR is to decide whether there is sufficient evidence that a prisoner is suitable to be transferred to open prison before the tariff expires.

At the review, the Parole Board heard evidence from Prisoner E’s Prison Offender Manager, Community Offender Manager and a psychologist. All professionals supported and recommended his transfer to open conditions. They found that the prisoner showed good insight into his risk factors and unanimously felt he needed to be tested in less restrictive conditions prior to eventual release. The Parole Board then agreed and recommended Prisoner E’s progression to open conditions.

Upon such a recommendation being espoused, the Secretary of State has 28 days to accept or reject it. Eight months later, the decision was handed down. The board had concluded that there was not a wholly persuasive case for transfer to open conditions. It referenced a fight in which Prisoner E had been involved (as a victim), where he had failed at first to report it to his Offender Manager (stating instead that his injuries were caused by a fall in the shower). His rationale had been the fear of repercussions. However, the Offender Manager had made it clear to the Parole Board that she accepted that Prisoner E was not the instigator. A firm of solicitors (not PAS) had represented Prisoner E at the pre-tariff review, but had declined to assist him with a judicial review to appeal the result once the Secretary of State had handed down the decision to reject the recommendation.

PAS then took Prisoner E's instructions, considered his parole dossier, instructed counsel and sent a pre-action letter to the Government Legal Department (GLD) asking that the Secretary of State reconsider the decision. The response being negative, PAS (with the assistance of barrister Michael Bimmler from No5 Chambers) lodged a judicial review at the High Court on the basis that:

1. The Secretary of State had failed to take material considerations into account – specifically the opinions of all of the professionals who had worked with the prisoner supported progression.
2. The Secretary of State had failed to comply with the case law setting out when he or she may depart from Parole Board recommendations. The Secretary of State must give appropriate weight to such recommendations and give very good reasons for departing from them, particularly where the Parole Board is more informed. The Secretary of State had failed to argue that the Parole Board's decision making was defective in any way.
3. The decision was irrational. Prisoner E had completed all available risk reduction work and every professional supported his move. He had been praised by the professionals working with him for his hard work and everyone had concluded his risk could be managed in open conditions.

The GLD settled the case before a decision on permission was made. It agreed that the Secretary of State would re-take the original decision within 35 days and pay our reasonable costs. On reconsideration, the Secretary of State accepted the Parole Board recommendation, allowing Prisoner E to be transferred to open conditions prior to his on-tariff review in 2024, where the Parole Board will consider for the first time whether it can direct his release. Prisoner E was delighted with this outcome.

### **Advice Line Caseworker**

In 2022-23, Advice Line Caseworker, Sabrina Boudra, dispensed advice and support to prisoners who reached out to PAS for help using our telephone Advice Line. She was responsible – along with Office and Advice Line Manager, Ben Blackwell – for being first point of contact when prisoners telephone the Advice Line, and for triaging callers before connecting them to Caseworkers. She also maintained a portfolio of service-users of her own.

### **Advice Line Caseworker Case Study**

Prisoner F called PAS' Advice Line when his prison unexpectedly started putting a limiter on his phone, which meant that he could only call numbers – including legal numbers – for 10 minutes at a time. Prisoner F was party to a number of ongoing legal challenges and this was significantly preventing his access to lawyers.

PAS wrote to the prison asking for the reasons why it had suddenly decided to limit Prisoner F's legal calls. The prison responded, explaining that it had, "a policy that all phone calls are limited to 10 minutes, and then a waiting time of 10 minutes before another call can be made, which has been in place since the prison opened. This applies to all prisoners and both social and legal calls."

PAS countered that, while prison governors have discretion regarding the setup of the phone lines within their establishment, they are not entitled to limit prisoners' access to their lawyers without justification. We argued that, as Prisoner F had an in-cell phone, he would not prevent other prisoners' access to communal phones, and that, as legal calls are not monitored by prisons, an unlimited number of such calls would not create additional work for prison staff. We further explained that a 10-minute limit on legal calls was unreasonable because (and this is the case with PAS itself) prisoners are often put on hold and then asked to explain their circumstances before they can be put through to an adviser. As such, it is highly unlikely that 10 minutes would permit enough time for the adviser to direct the prisoner properly.

Considering the significant impact a limiter on legal calls had on Prisoner F's access to his lawyers, PAS asked the prison to justify its interference with his legal right, and to explain how such measures were necessary and proportionate to the aims of the Prison Governor. As a result, the limiter on Prisoner F's legal PIN was removed and he was able to make unlimited calls from that PIN once again.

### **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 2022-23, PAS successfully responded to 32,465 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 2022-23, PAS received 1,402 letters from service-users, and send out 6,446 letters or related items in response.

### **Legal Casework**

In the year 2022-23, PAS Caseworkers took on 88 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.

Our Prison Law contract with the Legal Aid Agency came to an end on 30 September 2022 and we delivered that element of our work by acting as agents for a law firm with a Prison Law contract. At the time of writing, this was GT Stewart Solicitors & Advocates.

Our Public Law contract with the Legal Aid Agency remains in place.

### **Self-Help Toolkits, Guides and Information Sheets**

In 2022-23, our Toolkits, Guides and Information Sheets were downloaded from the website on 12,897 occasions, were available in prison libraries and were sent out to prisoners by PAS Caseworkers. Our literature is designed to assist prisoners by helping them to understand and implement some of the more straight forward legal processes themselves.

### **Prisoners' Legal Rights Bulletin**

We continued to reach a large prisoner readership through our bulletin, which was published three times in 2022-23 and to which 830 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, No5 Barristers' Chambers and Herbert Smith Freehills, who printed the three editions of the PLRB for us on a pro bono basis in 2022-23.

## **Fundraising and Communications**

In 2022-23, PAS was most grateful to receive major unrestricted grants from loyal, regular supporters The Hadley Trust (£70,000), The AB Charitable Trust (£22,000) and The London Legal Support Trust (£10,000). We also received the fourth 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 second tranche of a generous, three-year award of £20,000 per annum from The Bromley Trust in support of core costs and a fourth, much appreciated, additional year of an – originally – three-year award in support of our work with women from Goldsmiths' Company Charity (£15,000). The Charles Hayward Foundation returned to the fold, with the first tranche of a three-year award of £15,000 per annum, again in support of our work with women.

Further notable income from Trusts and Foundations included: £20,000 from The William A. Cadbury Trust, some £12,000 from The Access to Justice Foundation, £10,000 from The Steel Charitable Trust, £10,000 from The Evan Cornish Foundation and £9,000 from The City Bridge Trust.

Individual donations included a sixth, 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 2022-23.

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

In 2022-23, we continued to raise our online and social media profile. Monitoring of website statistics showed that there were 55,023 views of the PAS website in the year, with 23,995 unique visitors. The most frequently viewed pages after the home page, the volunteer, contact and "about" pages, were the Prisoners Who Are LGBT+ and Prisoners Who Are Foreign National pages. The most popular post to the website was the Compassionate Early Release Template Letter, which was viewed on 815 separate occasions. The audience was predominately UK based, followed by the USA.

Between 1 April 2022 and 31 March 2023, PAS made 95,664 impressions on Twitter and there was an increase of 121 followers, taking our total number of followers to 3,063. On Facebook, at the time of writing, PAS had 1,181 followers.

## **Thank you**

Finally, we were most grateful to all our supporters in 2022-23, many of whom are listed below in Notes 4, 24 and 25 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 £81,747 (2022: surplus of £55,119), which equates to a surplus in unrestricted funds of £61,522 (2022: surplus of £76,480) and a surplus of £20,225 to restricted funds (2022: negative movement of £21,361).

Unrestricted income for the year was £328,327 (2022: £294,033), and unrestricted expenditure was £266,805 (2022: £217,553). Restricted income for the year was £238,745 (2022: £194,844), and restricted expenditure was £218,520 (2022: £216,205).

The funds of the charity at the end of the year were £432,683 (2022: £350,936) consisting of unrestricted funds of £341,467 (2022: £279,945) and restricted funds of £91,216 (2022: £70,991).

Further details of the charity's performance can be found in the financial statements on Pages 18 to 20 and in the notes to the accounts on pages 21 to 38.

Funding sources for the period 2022-23 included casework legal income of £59,402 (2022: £39,189) from the Legal Services Commission and other legal fees, providing a net contribution of £32,773 (2022: £34,631) before salaries 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 2023 were £339,779 (2022: £277,664) representing eight months' operating costs. As a guideline, the Management Committee aims to hold six months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

In 2022-23, PAS opened an investment account with Flagstone. Using this deposit platform enables investment of funds in excess of two to three months running costs, in a series of separate bank accounts to ensure they are protected by the FSCS and to facilitate better interest income. The balance at 31/3/23 was £337,452.

### **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 six 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 31 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.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Prisoners' Advice Service 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

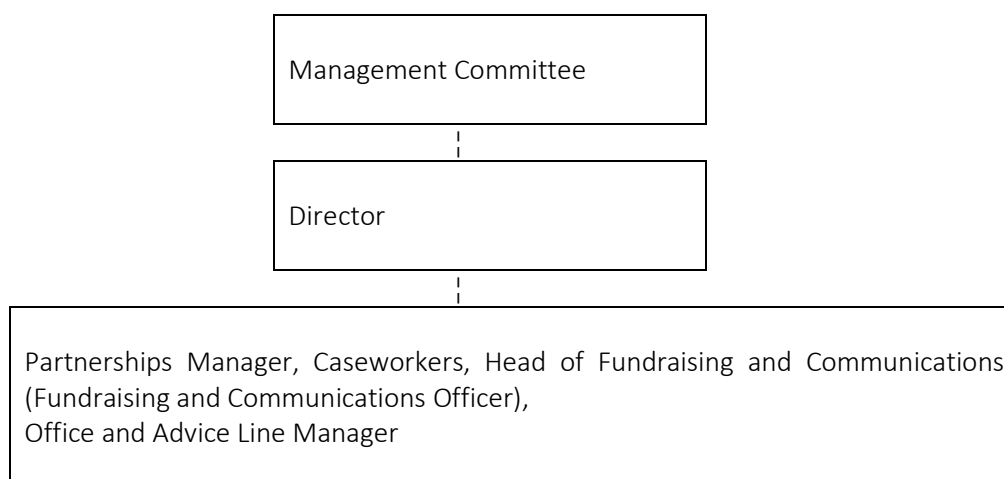
company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 September 2015.

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 2023 was nine (2022: 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 Company. 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 2022-23, 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 four months in 2022-23. 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 2023 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 aims to ensure that appropriate action 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:

Long-standing donors ending their support.

1. Probability: Medium
2. 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.
3. Severity of the risk to PAS: High
4. 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

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

Lubia Begum-Rob	Director	
Jane Finnis	Caseworker and Partnerships Manager	
Nicki Rensten	Caseworker (Men's Estate)	
Kate Lill	Women Prisoners' Caseworker	
Laura Orger	Community Care Caseworker	to 15 October 2022
Katie Knafler	Community Care Caseworker	to 23 June 2023
Marte Lund	Community Care Caseworker	from 12 June 2023
Anna Fairbank	Community Care Consultant	to 31 July 2022 and from 5 January 2023
Sabrina Boudra	Advice Line Caseworker	
Ben Blackwell	Office and Advice Line Manager	
Geof Jarvis	Head of Fundraising and Communications	
Erin Scannell	Fundraising and Communications Officer	from 24 April 2022 to 24 May 2023
Amelie Taylor	Fundraising and Communications Officer	from 22 May 2023

## 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 2023 and signed on their behalf by:



.....  
Martine Lignon  
Chair of the Trustees

# Independent examiner's report to the trustees of Prisoners' Advice Service For the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 18 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: 20 / 09 / 2023

Prisoner's Advice Service  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
<b>Income from:</b>							
Donations and legacies	3	260,937	149,745	410,682	254,001	109,869	363,870
Charitable activities	4	61,078	89,000	150,078	39,567	84,975	124,542
Investments	5	6,312	-	6,312	465	-	465
<b>Total income</b>		<b>328,327</b>	<b>238,745</b>	<b>567,072</b>	<b>294,033</b>	<b>194,844</b>	<b>488,877</b>
<b>Expenditure on:</b>							
Raising funds	6	35,690	-	35,690	22,135	-	22,135
Charitable activities	8	231,115	218,520	449,635	195,418	216,205	411,623
<b>Total expenditure</b>		<b>266,805</b>	<b>218,520</b>	<b>485,325</b>	<b>217,553</b>	<b>216,205</b>	<b>433,758</b>
<b>Net income/(expenditure) for the year</b>	9	<b>61,522</b>	<b>20,225</b>	<b>81,747</b>	<b>76,480</b>	<b>(21,361)</b>	<b>55,119</b>
<b>Net movement in funds for the year</b>		<b>61,522</b>	<b>20,225</b>	<b>81,747</b>	<b>76,480</b>	<b>(21,361)</b>	<b>55,119</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		279,945	70,991	350,936	203,465	92,352	295,817
<b>Total funds carried forward</b>		<b>341,467</b>	<b>91,216</b>	<b>432,683</b>	<b>279,945</b>	<b>70,991</b>	<b>350,936</b>

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

Prisoner's Advice Service  
Company number 03180659  
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	14	1,688	2,281
<b>Total fixed assets</b>		<b>1,688</b>	<b>2,281</b>
<b>Current assets</b>			
Debtors	15	57,329	49,890
Cash at bank and in hand	16	415,900	392,320
<b>Total current assets</b>		<b>473,229</b>	<b>442,210</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	17	(42,234)	(93,555)
<b>Net current assets</b>		<b>430,995</b>	<b>348,655</b>
<b>Total assets less current liabilities</b>		<b>432,683</b>	<b>350,936</b>
<b>Net assets</b>		<b>432,683</b>	<b>350,936</b>
<b>The funds of the charity:</b>			
Unrestricted funds	20	341,467	279,945
Restricted funds	19	91,216	70,991
<b>Total charity funds</b>		<b>432,683</b>	<b>350,936</b>

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 21 to 38 form part of these accounts.

Approved by the trustees on 20 / 09 / 2023

and signed on their behalf by:

*Martine Lignon*

Martine Lignon (Chair of trustees)

*Kassim Gaffar*

Kassim Gaffar (Treasurer)

# Prisoner's Advice Service

## Statement of Cash Flows for the year ending 31 March 2023

	Note	2023 £	2022 £
<b>Cash provided by/(used in) operating activities</b>	<b>23</b>	<b>18,418</b>	<b>127,451</b>
<hr/>			
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		6,312	465
Purchase of tangible fixed assets		(1,150)	-
<hr/>			
<b>Cash provided by/(used in) investing activities</b>		<b>5,162</b>	<b>465</b>
<hr/>			
Increase/(decrease) in cash and cash equivalents in the year		23,580	127,916
Cash and cash equivalents at the beginning of the year		392,320	264,404
<hr/>			
<b>Cash and cash equivalents at the end of the year</b>		<b>415,900</b>	<b>392,320</b>
<hr/> <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.

Prisoner's 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.

**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 7.

Notes to the accounts for the year ended 31 March 2023 (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 up to six 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 £2,043 for the month of March 2023. This was paid in April 2023.

**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.



Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Donations and grants	260,937	149,745	410,682	254,001	109,869	363,870
<b>Total</b>	260,937	149,745	410,682	254,001	109,869	363,870

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Legal Services Commission fees and reimbursed costs	59,402	-	59,402	39,189	-	39,189
City Bridge Trust	-	9,000	9,000	-	-	-
Goldsmith's Company Charity	-	15,000	15,000	-	-	-
Porticus UK	-	-	-	-	10,000	10,000
Sir John Priestman Charity Trust	-	-	-	-	2,000	2,000
The Fairness Foundation	-	35,000	35,000	-	42,975	42,975
The National Lottery Community Fund	-	30,000	30,000	-	30,000	30,000
<i>Other charitable trading</i>						
Membership	125	-	125	190	-	190
Other income	1,551	-	1,551	188	-	188
<b>Total</b>	61,078	89,000	150,078	39,567	84,975	124,542

Further details on the purpose of the above restricted funds are shown in notes 19 and 25.

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

**5 Investment income**

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Income from bank deposits	6,312	-	6,312	465	-	465
	<u>6,312</u>	<u>-</u>	<u>6,312</u>	<u>465</u>	<u>-</u>	<u>465</u>
	<u><u>6,312</u></u>	<u><u>-</u></u>	<u><u>6,312</u></u>	<u><u>465</u></u>	<u><u>-</u></u>	<u><u>465</u></u>

**6 Cost of raising funds**

	Unrestricted £	Restricted £	2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2022</i> £
Staff costs	25,267	-	25,267	12,572	-	12,572
Freelance fundraiser	-	-	-	4,352	-	4,352
Fundraising	419	-	419	403	-	403
Office costs	1,433	-	1,433	737	-	737
Premises costs	3,259	-	3,259	1,580	-	1,580
Governance costs (see note 7)	1,208	-	1,208	599	-	599
Support costs (see note 7)	4,104	-	4,104	1,892	-	1,892
	<u>35,690</u>	<u>-</u>	<u>35,690</u>	<u>22,135</u>	<u>-</u>	<u>22,135</u>
	<u><u>35,690</u></u>	<u><u>-</u></u>	<u><u>35,690</u></u>	<u><u>22,135</u></u>	<u><u>-</u></u>	<u><u>22,135</u></u>

# Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

## 7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2023 £	Support £	Governance £	Total 2022 £
Staff costs	Staff costs	30,677	11,607	42,284	26,479	10,659	37,138
Office costs	Staff costs	1,739	658	2,397	1,552	625	2,177
Finance and professional fees	Direct costs	16,316	-	16,316	14,054	-	14,054
Premises costs	Staff costs	3,957	1,497	5,454	3,327	1,339	4,666
Independent examination	Direct costs	-	1,750	1,750	-	1,750	1,750
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		52,689	15,512	68,201	45,412	14,373	59,785
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Support and governance costs are then further 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	4,104	1,208	5,312	1,892	599	2,491
Charitable activities	48,585	14,304	62,889	43,520	13,774	57,294
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	52,689	15,512	68,201	45,412	14,373	59,785
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**8 Analysis of expenditure on charitable activities**

	2023 £	2022 £
Staff costs	299,120	287,834
Volunteer costs, staff expenses and training	3,756	2,526
Legal and casework costs	28,329	5,633
Toolkits	-	5,056
Office costs	16,960	16,946
Premises costs	38,581	36,334
Support costs (see note 7)	48,585	43,520
Governance costs (see note 7)	14,304	13,774
	<hr/>	<hr/>
	449,635	411,623
	<hr/>	<hr/>
Restricted expenditure	218,520	216,205
Unrestricted expenditure	231,115	195,418
	<hr/>	<hr/>
	449,635	411,623

**9 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	1,743	3,056
Operating lease rentals:		
Property	28,500	28,500
Other	2,168	2,168
Independent examiner's fee	1,750	1,750
	<hr/>	<hr/>

**10 Staff costs**

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	317,565	299,552
Social security costs	32,837	24,393
Pension costs	14,429	13,617
Other benefits	1,840	1,320
	<hr/>	<hr/>
	366,671	338,882
	<hr/>	<hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**Note 10 continued****Allocated as follows:**

Cost of raising funds	25,267	12,572
Charitable activities	299,120	289,172
Support costs	30,677	26,479
Governance costs	11,607	10,659
	<hr/>	<hr/>
	366,671	338,882
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 10 (2022: 10).

The average full time equivalent number of staff employed during the period was 8 (2022: 7).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel of the charity were £59,981 (2022: £55,983). These totals include employer's national insurance and pension contributions.

**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 (2022: Nil).

No member of the management committee received travel and subsistence expenses during the year (2022: £Nil).

Aggregate donations from related parties were £120 (2022: £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 (2022: nil).

**12 Government grants**

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
The National Lottery Community Fund	30,000	30,000
HMRC Employment Allowance	5,000	5,000
	<hr/>	<hr/>
	35,000	35,000
	<hr/>	<hr/>

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

## Notes to the accounts for the year ended 31 March 2023 (continued)

**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.

**14 Fixed assets: tangible assets**

Cost	Office furniture and equipment £
At 1 April 2022	19,595
Additions	1,150
Disposals	(1,585)
	<hr/>
At 31 March 2023	19,160
	<hr/> <hr/>
<b>Depreciation</b>	
At 1 April 2022	17,314
Charge for the year	1,743
Disposals	(1,585)
	<hr/>
At 31 March 2023	17,472
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2023	1,688
	<hr/> <hr/>
<i>At 31 March 2022</i>	<i>2,281</i>
	<hr/> <hr/>

**15 Debtors**

	2023 £	2022 £
Trade debtors	40,071	35,729
Other debtors	3,688	3,688
Prepayments and accrued income	13,570	10,473
	<hr/>	<hr/>
	57,329	49,890
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**16 Cash at bank and in hand**

	2023 £	2022 £
Short term deposits	337,452	129,985
Cash at bank and on hand	78,448	262,335
	<hr/>	<hr/>
	415,900	392,320
	<hr/> <hr/>	<hr/> <hr/>

**17 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	1,304	1,650
Other creditors and accruals	32,826	27,752
Deferred income	-	55,000
Taxation and social security costs	8,104	9,153
	<hr/>	<hr/>
	42,234	93,555
	<hr/> <hr/>	<hr/> <hr/>

**18 Deferred income**

	2023 £	2022 £
Deferred grant brought forward	55,000	-
Grant/donation received	-	55,000
Released to income from charitable activities	(55,000)	-
	<hr/>	<hr/>
Deferred grant carried forward	-	55,000
	<hr/> <hr/>	<hr/> <hr/>

Please refer to Note 26 for reasons for deferral of funds.

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Fund</b>						
Advice Line	16,541	7,500	65,000	(72,325)	-	16,716
Community Care	15,000	48,985	-	(40,235)	-	23,750
Human Rights	-	7,000	-	(7,000)	-	-
Regional	12,250	65,000	9,000	(54,250)	-	32,000
Women	27,200	20,000	15,000	(43,450)	-	18,750
Other	-	1,260	-	(1,260)	-	-
<b>Total</b>	<b>70,991</b>	<b>149,745</b>	<b>89,000</b>	<b>(218,520)</b>	<b>-</b>	<b>91,216</b>

**Comparative period**

	Balance at 1 April 2021 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2022 £
<b>Fund</b>						
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)	-	-
<b>Total</b>	<b>92,352</b>	<b>109,869</b>	<b>84,975</b>	<b>(216,205)</b>	<b>-</b>	<b>70,991</b>



# Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

## Note 19 continued

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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 for older, disabled and chronically ill prisoners prior to, and upon, release
Foreign National Prisoners	To support our caseworkers in delivering access to legal advice, support, and services to foreign national prisoners
Human Rights	To support our work defending the rights of prisoners using a human rights based approach
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 2023 (continued)

## 20 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	279,945	328,326	(266,804)	-	341,467
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	279,945	328,326	(266,804)	-	341,467
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>					
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	203,465	294,033	(217,553)	-	279,945
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	203,465	294,033	(217,553)	-	279,945
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Name of

## unrestricted fund

## Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

## 21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	1,688	-	-	1,688
Net current assets/(liabilities)	339,779	-	91,216	430,995
	<hr/>	<hr/>	<hr/>	<hr/>
Total	341,467	-	91,216	432,683
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>				
	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/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**22 Operating lease commitments**

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

	Property		Equipment	
	2023	2022	2023	2022
	£	£	£	£
Less than one year	9,500	28,500	-	1,626
One to five years	-	9,500	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	9,500	38,000	-	1,626
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2023	2022
	£	£
<b>Net income/(expenditure) for the year</b>	81,747	55,119
<b>Adjustments for:</b>		
Depreciation charge	1,743	3,056
Dividends, interest and rents from investments	(6,312)	(465)
Decrease/(increase) in debtors	(7,439)	29,678
Increase/(decrease) in creditors	(51,321)	40,063
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating activities</b>	18,418	127,451
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**24 Analysis of donations and grants received**

	2023 £	2022 £
<b>Core funding - unrestricted</b>		
City Bridge Trust	885	-
Dentons UKMEA LLP Charitable Trust	-	1,000
Herbert Smith Freehills LLP	3,500	3,500
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	22,000	20,000
The Access To Justice Foundation	12,196	-
The Allen & Overy Foundation	5,000	5,000
The Baker Charitable Trust	250	-
The Bromley Trust	20,000	20,000
The Forrester Family Trust	-	5,000
The Hadley Trust	70,000	70,000
The K W Charitable Trust	500	500
The Kel Trust	2,000	-
The Leigh Trust	2,000	-
The London Legal Support Trust	10,000	10,000
The Sydney Black Charitable Trust Limited	500	-
The Simmons and Simmons Charitable Foundation	7,500	7,500
The Souter Charitable Trust	4,000	3,000
The William Allen Young Charitable Trust	2,000	-
Other grants	6,000	1,000
Donations	82,606	94,001
	<hr/>	<hr/>
<b>Total unrestricted donations and grants</b>	<b>260,937</b>	<b>254,001</b>
	<hr/> <hr/>	<hr/> <hr/>

Of the unrestricted donations £62,500 (including gift aid) relates to one donor who wishes to remain anonymous (2022: £62,500).

# Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

25	Restricted donations and grants	2023 £	2022 £
	<b>Advice line</b>		
	The Fairness Foundation	35,000	35,000
	The Law Society Charity	7,500	-
	The National Lottery Community Fund	30,000	30,000
		<hr/>	<hr/>
		72,500	65,000
	<b>Community Care</b>		
	Chapman Charitable Trust	2,000	-
	Global Giving	985	335
	London Basketmakers	-	1,000
	Porticus UK	-	10,000
	The Beatrice Laing Trust	5,000	5,000
	The Evan Cornish Foundation	10,000	-
	The Harrison-Frank Family Foundation (UK) Limited	2,000	2,000
	The John Coates Charitable Trust	5,000	-
	The Lord Faringdon Charitable Trust	1,000	1,000
	The Mulberry Trust	3,000	3,000
	The Peter Stebbings Memorial Trust	5,000	5,000
	The Schroeder Charity Trust	5,000	-
	The Steel Charitable Trust	10,000	-
		<hr/>	<hr/>
		48,985	27,335
	<b>Foreign National Prisoners</b>		
	Trust for London	-	10,000
	<b>Human Rights</b>		
	The Robert Gavron Charitable Trust	5,000	-
	The Vandervell Foundation	2,000	-
		<hr/>	<hr/>
		7,000	-
	<b>Foreign National Prisoners</b>		
	Trust for London	-	10,000
	<b>Letters Clinic</b>		
	The Fairness Foundation	-	7,975

Note continued on next page

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

Note 25 continued

	2023 £	2022 £
<b>Regional</b>		
C B and H H Taylor 1984 Trust	-	5,000
Essex Community Foundation	7,500	-
Fowler Smith and Jones Trust	2,000	-
Kent Community Foundation	5,000	-
Marjorie and Geoffrey Jones Trust	2,000	-
Sir John Priestman Charity Trust	2,000	2,000
Susanna Peake Charitable Trust	5,000	-
The Brook Trust Fund For Kent	5,000	-
The City Bridge Trust	9,000	6,750
The Dischma Charitable Trust	2,000	-
The Hadrian Trust	1,000	1,000
The Lawson Trust	-	5,000
The Oakdale Trust	3,000	-
The Purey Cust Trust	-	3,000
The Sir James Reckitt Charity	5,000	-
The Thomas Farr Charity	-	2,000
The WA Cadbury Charitable Trust	20,000	-
The William Webster Charitable Trust	1,500	-
Walter Guinness Charitable Trust	4,000	4,000
	<hr/>	<hr/>
	74,000	28,750
<b>Women</b>		
Charles Hayward Foundation	15,000	-
Didymus	-	5,000
Global Giving	-	284
Goldsmiths' Company Charity	15,000	40,000
The Eleanor Rathbone Trust	-	3,000
The Hilden Charitable Trust	-	7,500
The Van Neste Foundation	5,000	-
	<hr/>	<hr/>
	35,000	55,784
<b>Other</b>		
University of Bristol	1,260	-
	<hr/>	<hr/>
<b>Total restricted donations and grants</b>	<hr/> <hr/> 238,745	<hr/> <hr/> 194,844

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

26 Deferred grant/donation income 2023

	As at 1 April 2022 £	Grant received £	Released in year £	As at 31 March 2023 £
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/>

**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.