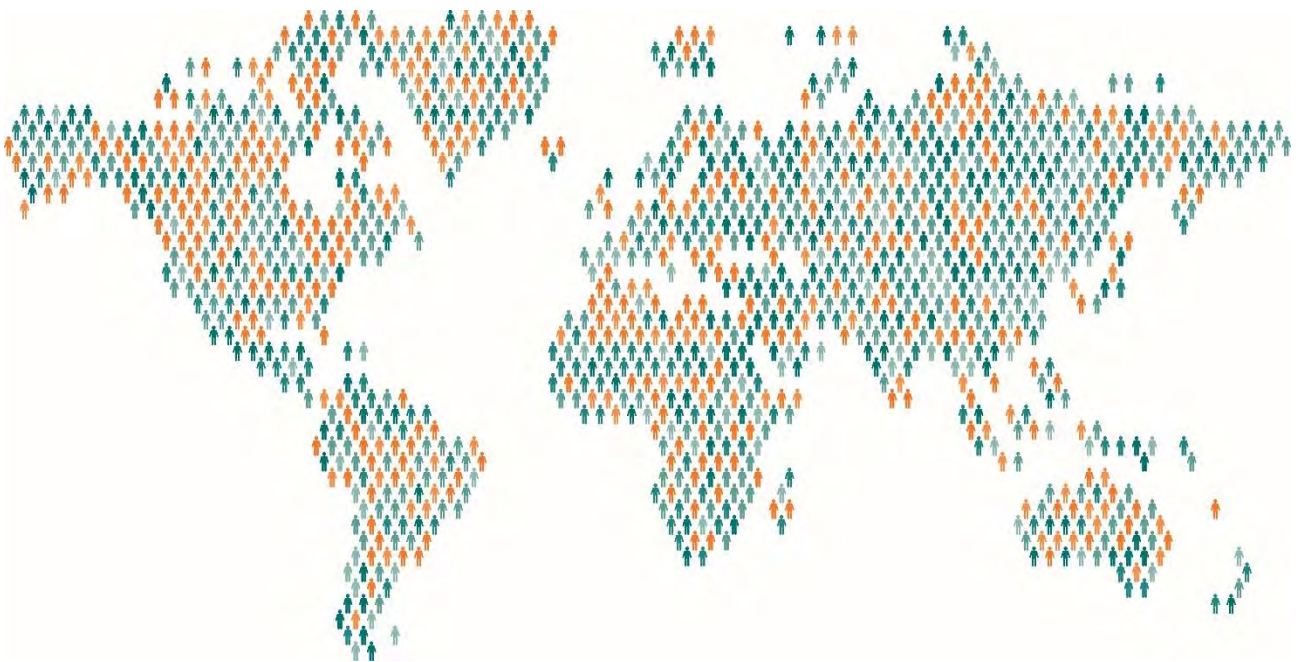




TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2023



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

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PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

The Trustees, who are Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2023.

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

OUR OBJECTIVES

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

OUR STRATEGIC AIMS

- Develop and expand the quality and impact of our services, working with people to overcome vulnerabilities by addressing need.
- Underpin our work with a strong resilient infrastructure championing our staff and volunteers.

PUBLIC BENEFIT

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

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

HOW WE WORK

We have been working with our service user groups for 45 years, and our strategy and policies are built based on this experience. We are non-judgmental and see beyond the conviction; we see the human being and what they should have access to no matter what their situation. We translate human rights law into practical life-saving actions. We work positively against unfair discrimination and inhumane treatment. We strive to empower our service users and to tailor our services to the needs of each individual.

We have an agile approach and are flexible in our delivery of services which has been demonstrated this year by our effective return to the office post-pandemic and transition to hybrid working. Our response to the needs of our service users relies on our highly-skilled team and our partnerships both overseas and in the UK. These are paramount in supporting those who are most vulnerable.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

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

"Some days it's really tough to motivate yourself to think about the outside world. Your communications, the little letters, 'The Week' magazines and newspapers, they really revive me and bring me out of bleak thoughts."

Prisoner in Japan

Goals and activities

- Maintain our methods of working to deliver a proactive and tailored service.
- Provide an agile service, finding solutions to the challenges of reaching our service users.
- Continue to address the additional needs of prisoners.
- Reduce isolation for prisoners.

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

Many prisons around the world continue to be affected by economic instability and lack of investment often resulting in an ongoing deterioration of prison conditions. This means that many people who are detained do not have access to the fundamental basics that are necessary to keep them alive: food, clean water, and medical care. In these situations, British prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign, Commonwealth & Development Office (FCDO), which ensures Prisoners Abroad's life-saving support reaches the people who need it. Conditions in many countries remain poor, with a hangover from the pandemic of minimising contact between prisoners now a worrying commonality; prisoners are left in their cells for 23 hours a day, with in-prison work, education, socialising and communication at an all-time low. Prisoners' mental wellbeing is becoming more fragile than ever before.

Five per cent of our new prisoner cases are women, which is roughly on a par with the England and Wales prison population. It is also noteworthy that the total number of people helped in prison overseas since the pandemic has continued to be around 75% of the typical number per financial year. So, while the number of prisoners is lower, the relatively high average sentence length means that service users will require the ongoing assistance of Prisoners Abroad for the long term. This highlights the importance of being able to ensure reading materials and our resettlement service information can reach people while they are in prison as they will be culturally disconnected from the UK.

Our grant programme ensures that prisoners are able to access basic essentials to support their physical health such as clean water and food. To prevent cultural and linguistic exclusion, we provide books and language materials so that our service users can communicate with other prisoners and prison staff when faced with otherwise impenetrable language barriers. We also offer a range of publications to prisoners to help them during their time in prison, including information on staying well, in addition to puzzle packs and mindfulness booklets to help counter isolation and promote better overall wellbeing.

These materials, as well as our newsletters, provide important information and updates, help prisoners to communicate, and support their emotional and mental wellbeing. We offer freepost envelopes to all prisoners to help them stay in contact with their loved ones or reconnect with family. Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home and struggling with

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

unfamiliar surroundings. Importantly, these family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence.

"I spent two years in a room with 35 others, and in that situation, thinking that someone, somewhere knew about my predicament was very calming."

Prisoner in Morocco.

Plans in last year's report

- Survey older prisoners to ask what information or services would be useful from Prisoners Abroad with a view to developing a dedicated publication.
- Improve resources for prisoners on loneliness, isolation and mental health.
- Restart sending large book parcels for distribution to British prisoners and prison libraries.
- Continue to build on the successful programme of region-specific meetings with FCDO colleagues overseas, particularly in countries where conditions are challenging, to ascertain how to improve services for prisoners, and further develop our training to consular staff.
- Analyse feedback from our USA prisoner health questionnaire and determine what might be needed in the way of medical and wellbeing funding there.

Achievements and performance

"Numerous words are simply not enough to express the deep-felt appreciation and light of hope you all generate. Thank you."

Prisoner in Australia.

This year we provided assistance to 1,170 British prisoners detained in 96 countries around the world compared to 1,253 British prisoners detained in 96 countries in the prior year.

Individuals provided with grants over the last year include 70 vitamin fund recipients in 13 countries, 28 recipients of medical funds paying towards dental work, blood tests, health checks, diabetes medication, antibiotics, eye tests and spectacles, and 190 survival grant recipients in 42 countries for food and clean water totalling £59,552. Our survival grants cover essential items which prisoners do not have access to without money – food, water, clothing and toiletries.

Our Learning and Wellbeing Service provided practical support by sending wellbeing grants (84), information booklets, newspapers (1,780) and magazines (2,053) to help alleviate prison's negative impact on mental health. We sent 560 fiction books either directly to individual prisoners or in large packages to British Embassies and Consulates. We sent 197 language books such as dictionaries and grammar guides overseas. We sent 2,255 newsletters to prisoners worldwide. We have also sent a number of 'distraction packs' for prisoners which include puzzles and suggest ways to keep busy.

"I looked forward to the newsletter and it seemed a lifeline to the outside world. A language I understood. I hung on every word." **Prisoner in France**

Large parcel distribution came to a halt during the pandemic in part due to mail restrictions. To resume this, initial book parcels have been sent to some British embassies and consulates, including India, Philippines, Spain and Turkey. Further courier research and the logistics of tracked postage are being explored in order to embed wider distribution in more countries.

We continue to hold regular conference calls with FCDO posts overseas, with both a country and regional focus, to discuss trends and issues that we can work on together in order to make the lives of prisoners better. We have regular visits from consular partners from around the world to exchange information and strengthen relationships.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

During our analysis of USA prisoner questionnaire responses (to determine additional needs for medical and wellbeing funding) federal prisoners were surveyed to see what their priorities were. Many wish to email us, but this carries a cost – and response time expectations – and Prisoners Abroad needs to ascertain if we can create accounts with the various email providers and find the funds to pay for emails, which may be cheaper than postage overall. Our wellbeing fund has been used to send grants to people in the USA to buy items such as shoes. However, restrictions on money transfer facilities used by several prisons mean that parties outside the USA (including family members and Prisoners Abroad) cannot always send funds. We need to carry out further research, in consultation with British consular staff overseas, in order to try and find a workable solution.

Due to restrictions, we made a decision to start funding any British prisoner in the United Arab Emirates (UAE) who needs it through our wellbeing fund, as our reading materials and correspondence are not allowed into prisons there. These grants ensure people can buy a phone card to stay connected to their family. The security of knowing Prisoners Abroad is there for them can help people overcome some of the challenges of prison life. In the USA, several states and prisons have outsourced postal services to mail processing centres where mail is scanned and distributed. This is particularly restrictive because it means our booklets aren't getting through. We have been working closely with consular staff to see how we can continue to get publications into some particularly restricted areas.

We send a number of materials to people in prison, helping to reduce their isolation amongst other things. A new booklet called 'On Track' (published by Recoop) has been purchased and advertised in the newsletter which explains an activity motivating prisoners to embark upon and achieve a certain step-count around prison. The number of steps equates to the distance of different walking routes around the UK and narrates a visual representation of what people might see, including cities, rivers and landmarks. This distraction tool can be a great coping mechanism and help people connect with life back in the UK. These are being advertised to prisoners who can choose to have a copy to assist them.

We are also continuing to promote our resources for parents wishing to keep in touch with their children from prison which has helped many fathers and mothers maintain crucial relationships. These materials can help parents navigate difficult conversations about where they are and the situation they are in, while helping their children strengthen connections by playing story-building games and receiving certificates through the post.

"I can't tell you how grateful I am for the work you have done and the things you sent that put a smile on my face and my kids'. The cards for my children for example were great, and the freepost envelopes really helped me out so much – they're really really helpful. I won't ever forget my time here and all the help you have given to me and my family."

Prisoner in France

Impact and evaluation

Learning and wellbeing – mindfulness booklet

To help improve resources for prisoners on isolation and mental health, we have purchased a number of mindfulness booklets (published by Recoop) that we have been sending out with every newsletter. Due to its popularity, it is now sent out with every welcome pack to new prisoners too and we have received very good feedback. What we have recognised from the response is how worthwhile mental health resources are for prisoners at the start of their sentence in particular, so we are thinking about how to develop and distribute information at the earliest point, and what is going to be most helpful and effective.

"I found that the booklet has a lot of helpful hints and tips to help you through and control your emotions plus helping and keeping you on track with everyday life within prison. I also find it helps you with communication as well as you see and hear things in a different light. I would like to see this sent to all prisoners or into all prisons." **Prisoner in Australia.**

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

"Thank you for the booklet and your continuous efforts in trying to minimise the pain caused by distance between us and our families. Your creative thinking is helping bring fathers closer to their children. My children are colouring the black and white pictures on page 31-34 of the booklet."

Prisoner in Malta.

"Very helpful and relaxing, a good way to pass the time of the torturous, mind-numbing boredom and isolation from friends and family within the Mauritius prison system."

Prisoner in Mauritius.

"I found it very interesting, especially the 'what is stress' chapter. The 5 sense exercises were very good I enjoyed doing that. The colour pictures on the book pages have gone up on my wall. Thank you for caring."

Prisoner in Portugal.

"Here's something you should know, when I have finished with the newsletter, Inside Time and this time the mindfulness booklet, I put them on a table in the recreation area and they are taken within minutes, so not only me benefits from these materials." **Prisoner in the Netherlands.**

"I found the mindfulness booklet to be very helpful. It has helped prevent me from turning negative thoughts into actions. Mindfulness has literally saved my life."

Prisoner in the USA.

Research – Survey to older prisoners

We completed our survey to older prisoners to better understand their needs. We sent it to 146 people and received 56 responses from 12 countries. These results have been analysed to produce a list of subjects to be researched and have already directed us to start to write chapters on health and other issues felt to be priorities, with a view to making a handbook. The topics about which people stated it would be most helpful to receive additional information on, and the percentages of interest based on response, are outlined below.

General handbook topics:

1. Services for over 60s in the UK (95%)
2. UK state pension benefits for over 60s (89%)
3. Resettlement and returning to the UK (86%)
4. Physical and mental health (64%)
5. Staying physically active (63%)
6. Coping with loneliness and isolation (61%)
7. Ways to keep your mind active (59%)
8. Staying healthy and nutrition (55%)
9. Coping with prison life (55%)

Health and wellbeing topics (physical):

1. Eyesight problems (68%)
2. Dental problems and dentures (63%)
3. Arthritis or joint pain (61%)
4. High blood pressure (54%)
5. Cognitive impairment (50%)

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Health and wellbeing topics (mental):

1. Anxiety (66%)
2. Depression (64%)

Health and wellbeing topics (resources):

1. Puzzles (57%)
2. Exercise routines (55%)
3. Stretching and flexibility (50%)

Additional areas that respondents noted would be useful to hear about included being transferred within prison and between prisons and the loss of control that can be stressful, dealing with guards, not getting access to jobs or education, being imprisoned with people of different ages and different offences, setting realistic expectations, and understanding the trauma of prison. The weight and importance of these will be discussed internally in relation to suitability for inclusion in the handbook.

Plans for the future

- Create a mental health leaflet for newly-arrested prisoners.
- Based on data collected last year, write a handbook for older prisoners and returnees, including information on mental and physical health, keeping in touch with grandchildren and resources on benefits and pensions.
- Identify issues preventing Prisoners Abroad materials reaching Indonesia, Mauritius, and Morocco, in consultation with the FCDO.
- Find solutions to mail not reaching service users in particularly restricted areas of the USA.

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

“Prisoners Abroad have been extremely supportive and still are, and at least this Christmas it gives me the chance to have my own home, as well as having the support of my three kids. That's so important to me and I look forward to rebuilding my life outside prison walls.”

Returnee from the USA.

Goals and activities

- Ensure ex-prisoners are integrated into UK society through partnership working.
- Maintain and improve the emotional health and wellbeing of ex-prisoners.
- Increase ex-prisoners' involvement with i) the development of our services and ii) our fundraising and communications.

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

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People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service exists to ensure people have accommodation (at first temporary and later permanent) and access welfare benefits, healthcare, specialist training and employment services. Our crucial partnership with Heathrow Travel Care and Gatwick Travel Care and our dedicated one-to-one support helps people in the first hours, days, and weeks, when there is nowhere else to turn. This is essential work with a particularly vulnerable and marginalised group – to keep them off the street and provide them with opportunities to change their lives.

"[The Resettlement Service] has literally saved my life, I don't believe I would be here today if not for the service. It has given me peace of mind in my darkest time, enabled me to have the courage and confidence to establish myself in a new and unfamiliar city." **Returnee from the USA.**

Our packs for people on arrival at the airport continue to be distributed by Heathrow Travel Care, Gatwick Travel Care and the Stansted Chaplaincy. Once we had resumed seeing service users face-to-face, we continued the use of arrival packs in order to manage initial contact and appointments better. This meant that returnees could go straight to their accommodation and get some rest after often very long journeys. We could then start the resettlement process when they are recovered from jet lag and are in a more rested state. This allows us to work more effectively with service users, and the resettlement team to better manage demanding caseloads.

Plans in last year's report

- Ensure a safe and sustainable return to the office for both service users and staff.
- On return to the office, reinstate face-to-face appointments and resettlement support groups, again providing a more holistic service with greater emotional and practical support to those who are particularly isolated and vulnerable.
- Review information we provide on specific aspects of resettlement including a new range of factsheets for people – whilst still in prison and on return to the UK.
- Review assessment forms and processes of recording information on our database, and particularly how this informs tailored support for our service users.

Achievements and performance

A total of 306 ex-prisoners used the service last year and of these people, 91 were newly returned. We continued with a remote service until July 2022, at which point we started to see service users face to face again. In order to provide a safe service, we took a wall down in the resettlement area, creating one large interview room instead of two small rooms, with the aim of being able to socially distance during meetings. Everyone we work with receives our tailored one-to-one support either in person or over the phone and, if they need it, can be assured of emergency accommodation on arrival to prevent street homelessness.

"I can relate to the anxiety of returning to the UK. I have lost everything as I am sure many others have as well. It's wonderful to know that there is such a caring organisation as Prisoners Abroad who can steer one in the right direction on first arrival back home. I can assure you that your dedication is greatly appreciated."

Returnee from Australia.

During the year we spent £62,691 on securing emergency accommodation, £12,894 on food vouchers and £7,378 on travel both in and outside London. We spent £11,592 to pay for housing deposits due to the ever-increasing difficulties in securing social housing. We provided £1,195 to enable service users to obtain a passport as an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when also applying for jobs.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

We increased our subsistence grants to all resettlement service users in December 2022, to reflect the cost-of-living crisis. Due to the rising costs and people finding it harder and harder to budget with the small amount of money they had, we were able to increase the £35 weekly grant to £50, in order to help people cope with inflation.

"I would have died if it was not for Prisoners Abroad. I arrived in winter without a penny and Prisoners Abroad saved me and gave me a new chance at life."

Returnee from Australia.

The last charter flight from Australia was in September 2022, totalling just two in the year. Although Australian Border Force has not confirmed that it will stop the use of charter flights, it appears that the Covid-19 backlog of deportees has been dealt with.

The resettlement support we provide is tailored to individual need and there are workshops as well as practical support sessions such as CV writing within our Work Preparation Programme (WPP) which helps returning prisoners find work and improve their work-related skills. The first in-person WPP group restarted in December 2022, to replace offering the service online and via telephone. A total of 53 benefitted from the service this year. By helping people in this way, we are building their confidence, giving them independence, and supporting their integration into UK society. Face-to-face support groups were re-established in February and the aim is to run these monthly. We will also continue to run online groups via Zoom for those who find it more difficult to get to the office or who prefer an online group. We aim to run these monthly as well, meaning that there is a support group available every other week for service users. We are very happy to run groups in person again, and the benefits of these have been made clear in the research report by Middlesex University (see **Impact and evaluation**).

"I felt lucky to be able to access the Work Preparation Programme. The lady was there once a week getting our minds in gear and helping us tackle this bewildering idea now that we resided somewhere so new."

Returnee from USA.

Service users played an important role when we reviewed the various need assessments and forms that we ask prisoners to fill out before their return to the UK. They were able to guide us on how user-friendly and clear the questions were and advise how to improve the forms to make them easier to fill out. We have also reviewed the information we collect from prisoners when they are preparing for release. The most important updates for resettlement are the Needs Assessment Form (NAF), which is already in use, and the Consular Referral Form, which has been updated but is not in use yet due to some revisions being needed to our database. In the NAF we added more questions on past convictions. We have also added a section on programmes completed in prison, their IT skills (use of computers and smartphone) and how they are feeling about their return. Their attitude can be a helpful indicator as to how they will approach their resettlement. We are also now approaching service users as soon as possible once they've indicated that they'd like to share their story to be used by our fundraising team.

Impact and evaluation

Safe Place to Be project

In 2019 Prisoners Abroad received funding from Comic Relief to continue essential work focused on the housing needs of people returning from prison overseas. The three-year project ran from July 2019 to June 2022. The agreed outcomes covered four broad areas:

- Working with people in prison prior to release to prevent homelessness on release from prison;
- Providing temporary accommodation for returnees facing homelessness on release;

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

- Helping returnees to secure and maintain long-term housing; and
- Improving the emotional wellbeing of returnees.

This involved delivering a number of services including:

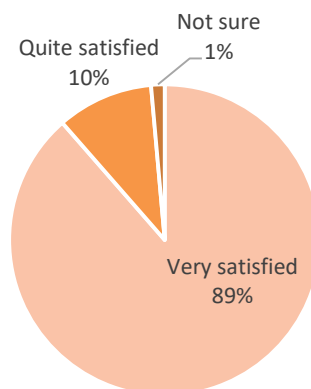
- One-to-one support and advice from a dedicated resettlement keyworker;
- Resettlement information and assessment forms sent prior to release;
- Grants for emergency accommodation and for deposits for long-term housing;
- Housing advice and support with referrals; and
- Peer group support sessions.

The project was developed in response to a number of issues identified by Prisoners Abroad, particularly around the continued number of people facing homelessness and destitution on their return to the UK in a highly challenging housing market where suitable accommodation is in short supply and growing increasingly expensive.

Returning prisoners were extremely positive about the support they had received from Prisoners Abroad. 99% of those who completed a post-service evaluation survey were satisfied with the service they had received, with 89% of the total respondents saying they were 'very satisfied'.

There were many positive outcomes to the report, which lists the way in which we support people successfully through the process of resettlement, primarily with a tailored service addressing individual need. The respondents explained how we met their needs and expectations which we measured with indicators against related outputs and services. Some overall results below show performance from the three-year period that was measured.

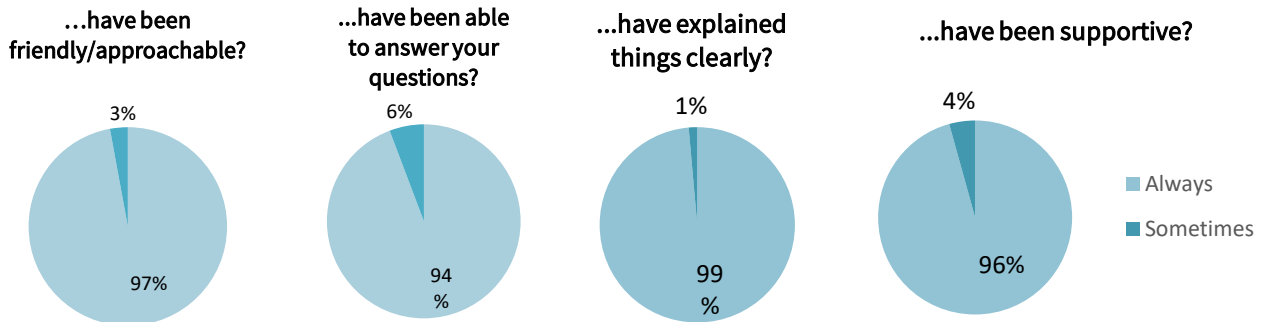
How would you rate your overall satisfaction with the Resettlement Service you have received from Prisoners Abroad?



PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Please tell us whether you feel the resettlement team...



Research completed on resettlement service by Middlesex University (funded by the Comic Relief grant)

Between September 2021 and June 2022, Dr Matt Cracknell and Dr Jenni Ward from the Prisons Research Group of Middlesex University conducted a research study on the service Prisoners Abroad provides to those accessing its resettlement provision. The study involved interviews with resettlement service users, members of Prisoners Abroad staff and service partners. The findings of this research noted that the support provided is 'fundamental in preventing homelessness'. In 2021, 82 people were housed in emergency accommodation and 90 people were helped with accessing longer-term housing. The clear conclusion is that people would be homeless without the support of the resettlement service.

Our step-by-step approach beginning with crisis support and working towards enabling people to move on independently with their lives is key in helping returnees to be 'more resilient and self-managing' in the future. The human touch of the resettlement team is part of what makes our service unique.

"What does she [Resettlement Worker] mean to me? She was a lifeline to me, that's it in a nutshell. She was there for me... They made me feel wanted and relevant. They were non-judgmental...I knew that there was a warmth and level of professionalism, what I didn't envisage was how they actually truly cared."

Interview with a resettlement service user.

Plans for the future

- Update our resettlement handbook for service users with new information to help with increased understanding of the process and what it is Prisoners Abroad can offer.
- Implementation of an updated resettlement authorisation form and a review of information sharing agreements with partner organisations.
- Review eligibility and ease of access to resettlement service and type of resettlement support for different service user groups e.g., visa overstayers and people who have been released into the community while awaiting deportation.
- Rejuvenate resettlement steering group and increase service user involvement.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

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

"[My son's] transfer has been finalised at last and hopefully he is returning to the UK during this coming week. I can't find words to express my heartfelt gratitude to your organisation for the support you have given during the past two and a half years. Having knowledgeable, non-judgmental people helping our family through a lonely, stressful time has been priceless."

Mother of a prisoner in Thailand.

Goals and activities

- To reach family members who are increasingly vulnerable, with our range of family services.
- Tailor our services to address the additional needs of family members.
- Increase family members' involvement with i) the development of services and ii) fundraising and communications.

We provide support to the families of British prisoners who primarily live in the UK as well as to those who live overseas. Family members struggle with stigma, loneliness, media intrusion, financial hardship and often feel they have no one to talk to or that they are being judged by others. The news that a loved one has been arrested can be all the more traumatic when the arrest takes place in a foreign country where there are language barriers and different legal procedures.

Families are very concerned about the wellbeing and safety of their family members in prison. We help them through this ordeal via our freephone helpline, online family support groups, our specialist online network where people can write to each other anonymously via a supportive online portal, volunteer telephone support and our newsletter. All of these provide opportunities for people to communicate with others in a similar situation to themselves and thereby find solidarity in shared experiences, helping to combat the stigma and loneliness that are attached to imprisonment but also affect families. Using our knowledge and partnership with the FCDO we are helping family members understand more about how different countries' laws affect their relative's immediate situation, reassuring them that we are continuing to support the prisoner with our life-saving grants, helping with communication, and advising how they can make contact and support their family member during their sentence.

"I received a letter in the post from Prisoners Abroad; it was basically an information pack which offered lots of support providing contact details, links, and web addresses, it also included phone numbers. This letter was very welcoming when it arrived because having a son recently arrested and detained abroad, I did not know which way to turn or who to turn to."

Mother of a prisoner in Spain.

We aim to reduce the suffering and isolation of this vulnerable and often invisible group and help alleviate their anxiety. We know that for many relatives and friends, the emotional and financial stresses of imprisonment can make them feel as though they are serving the sentence too. We provide information about foreign prison conditions and criminal justice systems, and our multi-lingual team provides a wide range of practical and emotional support services.

Plans in last year's report

- Consult with family members to develop a broader range of themed virtual support meetings.
- Recommence some face-to-face regional family support groups, when possible.
- To review the volunteer telephone support provided to vulnerable families by volunteers.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Achievements and performance

Prisoners Abroad provided essential life-changing assistance to 1,356 family members throughout the year.

With some social distancing measures still in place, and to encourage higher attendance numbers, most of our regular Family Support Groups continued via virtual meetings – reaching groups in London (3), Liverpool (3), York (2), Birmingham (3), Brighton (3), Bath (3), Chelmsford (2) Manchester (3) and Scotland (1).

“I just wanted to write to thank you for enabling me to attend yesterday’s meeting in Manchester and indeed to Prisoners Abroad for existing. It was my first meeting, and I almost didn’t have the nerve to turn up. Since my husband’s arrest many friends have turned away and I feel increasing isolated and unable to cope emotionally. Without my children, I’m not sure I’d have gone on. Kate (volunteer group leader) was so lovely and so brilliant. All the other people showed me compassion and understanding. It is the first time since his extradition I have felt understood. Thank you to Kate and to Prisoners Abroad. You do not know how much that meeting helped me. Bless you all.”

Mother of a prisoner in Belgium.

We have continued to offer themed family support group meetings in response to need, focussing on either a specific issue or country. When significant issues and problems have been highlighted to us by family members, we have responded by bringing people together to enable them to highlight these issues directly with consular staff. This also helps bring together families that are facing similar issues; it enables them to share concerns in a safe space, have their questions answered, and feel solidarity by knowing others are going through many of the same challenges. Themes included: preparing for release; prisoner transfer; South and Central America; Spain; USA; Australia and the Middle East.

Over the year, a total of 30 support groups were held via Zoom, enabling the 125 attendees to access peer support, share experiences and interact. Service user feedback shows that the groups provide a great sense of community and help to reduce the isolation experienced by families.

“Many thanks for all that you and Prisoners Abroad do for us. You must realise it's such a valuable support for us which is not provided by any other organisation. You are all real treasures.”

Mother of a prisoner in Mexico.

We held our first virtual family support group for people in Scotland. This was facilitated by a current family member and attended by a representative from the Scottish Parliament. It was a great success, and we expect to hold more in the coming year. We have also returned to face-to-face meetings when these have been requested by family members. Our Liverpool and York groups are now face-to-face, and Manchester is hybrid. We will monitor this in the year ahead to ensure we are reaching as many people as possible who need our support.

Our volunteer telephone support service continues to be much valued when family members are more anxious and isolated than usual. We keep in regular contact with the volunteers who make the calls, and the family members who receive them. This discreet service continues to support a small group of family members who need this extra support.

“I cannot thank you enough for what you have done for me today and so quickly. You are amazing! As a parent I would be lost without Prisoners Abroad and all you do.”

Mother of a prisoner.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

A total of 299 Holding the Fort handbooks were sent out to family members, helping them to navigate some of the complex practical and emotional challenges of supporting a relative or friend in prison.

"Just a little note to say thank you for all your support and help. I would never have got through these difficult times without you. You all do an amazing job, and when you go home at night you can say to yourselves 'yes, I have made someone's day!' You really make such a difference."

Mother of a prisoner in France.

Impact and Evaluation

30 family support groups took place last year. For some locations, there was a return to 'in person' meetings as well as online Zoom sessions. In other locations there was a hybrid mixture of both formats. Family Support and Information sessions continued as well with eight dedicated to a specific country or topic.

A total of 79 people attended at least one support group (a total of 125 attendances). Of the people who attended*:

- 91% said it helped them to share experiences with other families.
- 88% said it helped them to feel less anxious.
- 92% said it helped them to cope with the emotional impact of the imprisonment.
- 98% said it helped them to feel less isolated.

*of the 44 people who completed an evaluation survey

"There are very few of my social circle who know of my son's imprisonment so it's a great relief to talk to people who understand as they are going through similar experiences. The group I'm with are amazingly supportive with advice."

Mother of a prisoner.

"It is always good mentally to talk, and recognise that you are not alone in the challenges you are facing - sharing experiences is invaluable and so reassuring to everyone involved. Prisoners Abroad does a first-rate job in providing the support and information we all need."

Father of a prisoner.

Plans for the future

- Develop and distribute a family survey to identify any unmet support needs.
- Expand the support and information provided at our range of family meetings incl. new themes, speakers, and a mix of virtual and hybrid.
- Hold two face-to-face family information days, with service user involvement.
- Set up a family service evaluation survey for 12 months after first contact.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

ORGANISATIONAL SUPPORT – the structure that supports our core services.

“Please keep up the good work you are all doing. It gives us hope inside here and we do need it.”
Prisoner in Australia.

Goals

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

Plans in last year's report

- Fund our ambitions to develop the service and expand our remit of support.
- Identify opportunities for increased service user and volunteer involvement.
- Renew investment in IT to support the staff team from the office and at home.

Achievements and activities

After an open recruitment process, Christopher Stacey was appointed as Chief Executive, and took up the position on 1st June 2023. During the year, we communicated with supporters about the transition and Pauline Crowe's retirement after 20 years as Chief Executive at Prisoners Abroad. We received a number of responses and considerable support. When asked about achievements during this time period, Pauline noted the following key developments: not allowing any service user's death in custody to go unquestioned; creating protected places for service users on the Board of Trustees; Government relationships based on trust and professionalism; introducing and embedding a major donor income stream successfully, and greater financial stability.

“None of these could have been achieved or created without the input and expertise of some talented and truly admirable people over the last two decades both on the staff team as well as trustees and volunteers – all of whom have contributed so dedicatedly and have my complete gratitude. Learning from everyone and working alongside you all – has sometimes been sobering and has often been fun but it has always been my privilege.”

Pauline Crowe OBE, former Chief Executive.

During the year we were delighted that Viscountess Harriet Bridgeman became a patron, and Dr Stephen Attard joined the Board of Trustees. We said goodbye to Professor Nick Hardwick CBE who reached the end of his term of office as Vice Chair. Nick Smart was appointed as Vice Chair. Two of our patrons, Guy Beringer and John Walters, stepped down after years of commitment to the organisation. We were saddened by the death of Lord Ramsbotham, a powerful advocate of prison and criminal justice reform and a dedicated supporter and patron.

A lifting of all Covid-19 restrictions meant a return to the office. A system of hybrid working was trialled and after staff feedback, was embedded into our working culture. This means staff have a better balance between work and home. We introduced an all-staff day once a month because we recognise the value that comes from all being together.

We moved to a more effective IT solution to allow for increased capacity and a better remote access interface. We also achieved Cyber Essentials accreditation – a quality mark that ensures certain technical controls are in place to minimise cyber-attacks, and we replaced a number of computers.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Two training courses – one on safeguarding and the other on equality, diversity and inclusion – were held for all staff. Trustees attended an afternoon of safeguarding training delivered by an external provider. Workshops were also held for service delivery staff, dealing with diversity and inclusion, mental health and staff wellbeing.

Middlesex University's Prisons Group launched their research report which we supported with a webinar hosted by Professor Nick Hardwick CBE. A number of trusts, foundations and individual donors were invited to attend.

After the death in early 2022 of one of our founders, Joe Parham, we held the inaugural Joe Parham Memorial Lecture at our annual supporter dinner to celebrate her life and achievement in creating the charity.

"Prisoners Abroad has been so instrumental in my life, I can't even imagine what it would be like without your assistance."
Prisoner in the USA.

Plans for the future

- Induct our new Chief Executive, Christopher Stacey.
- Invest in the infrastructure of the organisation.
- Recruit a Family Service User Trustee.

FINANCIAL REVIEW

The Board of Trustees approved a deficit in the 2022-23 budget of £20,000 and we have ended the year with a deficit of £52,179. This is primarily due to a reduction in restricted income in the year caused by some multi-year grants coming to an end. In addition, several grants from trusts and foundations were received just after the year end. Both of these factors are shown in the low restricted funds balance at 31 March.

Despite the challenges of income generation and operating in one of the toughest fundraising landscapes the sector has seen, we are proud of our achievements and successes in 2022-23.

We applied for and were successful with a tender through a competitive process for a grant from the Foreign, Commonwealth & Development Office. The three-year grant enables us to continue this vital partnership with our shared goal of improving the welfare and protecting the human rights of British people detained overseas.

A multi-year grant from His Majesty's Prison and Probation Service towards our resettlement work reached its final year and, following an application we made through a competitive grant process, we were successful in securing a grant for a further three years. This grant contributes towards our resettlement service, which provides practical support and advice to returnees during both the pre and post release period.

Our three-year Comic Relief 'Safe Place to Be' project came to an end in 2022, culminating in a piece of research conducted by the Prisons Research Group of Middlesex University on the services Prisoners Abroad provides to those accessing our resettlement provision. We are grateful to Comic Relief for enabling us to carry out this research which has highlighted the need for this work and has helped us in making the case for securing further funding. In July 2022 we held a webinar to disseminate the research findings to others working in the criminal justice sector and funders.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

The research concluded that *'This is a truly wrap-around service, which makes a notable difference to its service users and is central at preventing homelessness among this population.'*

During the year we were able to understand and explain the impact charitable grants and donations have for our beneficiaries through our use of good quality data, evaluation findings and, crucially, the first-hand stories of those who access our services. We were delighted to have been awarded grants from many long-standing funders, as well as developing relationships with new trusts and foundations. We were able to increase income by £59,850 from the prior year to a total of £438,950.

In November 2022 we were chosen for an Aviva match-funding opportunity, and we are extremely grateful to Aviva and to all those who gave generously to this initiative.

Our events programme supported our fundraising efforts, and we extend thanks to Minister David Rutley MP for hosting our annual reception at Lancaster House, and to Drapers' Hall for such a splendid evening for our annual supporter dinner.

Our individual giving fundraising programme is made up of a community of people who are touched by our cause and give regular or one-off donations throughout the year. Our communications range from printed newsletters providing updates on activity to email campaigns highlighting issues such as Human Rights Day. Every donation is valuable, and we thank all those who have given to us, particularly at a time of such economic uncertainty. When you donate to Prisoners Abroad, you become part of our family.

Those who chose to leave a legacy to Prisoners Abroad in their will added £49,287 to our income, and we feel especially honoured to receive a gift.

The amount it cost us to raise funds increased by £40,868 due to our events being better attended after the impact of Covid over the last couple of years, and being able to fill a vacancy in the fundraising team which increases our resources and capacity.

We continued to maintain and develop partnerships that enable us to receive in-kind support for the benefit of our service delivery. Publishers continued to provide newspapers and magazines for people in prison overseas who are grateful for this important source of English reading material. We have continued to benefit from regular donations from Vodafone of prepaid SIM cards. This enables us to supplement the mobile phones that we provide to our resettlement services so that they can maintain contact with essential services such as the Department for Work and Pensions, medical services and our resettlement team.

Our expenditure on charitable activities reduced by £172,294 compared to last year. As we noted in last year's financial review, this was primarily because of a reduction in staff salary and support costs that took place at the end of 2021-22 year.

Lower direct resettlement costs also contributed to a reduction in overall charitable expenditure. Following a significant increase in resettlement costs in 2021-22, this year many of our service users returning on Australian charter flights either came under the Multi-Agency Public Protection Arrangements or qualified for local council support due to their age and/or vulnerabilities. This reduced the amount that we would normally spend. There have also been fewer deportations from the USA due to a change in their policy on automatic deportation.

Overall, amidst a particularly challenging financial and fundraising context, we are continuing to balance the need to maintain and develop our services and respond to the need of our client group against the need to ensure that we remain financially secure for the future. Our three-year financial forecasting seeks to achieve a break-even budget in the 2023-24 financial year, and a small surplus by 2024-25.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Reserves policy and going concern

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

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

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

Restricted reserves at the end of the year were £3,597 and these were not available for the general purposes of the charity. Free reserves at 31 March 2023 were £452,718 (2022: £458,088) and comprise of unrestricted funds less net fixed assets which are held in a designated fund.

Following the annual review of projected income and expenditure, the Trustees established that the organisation requires reserves in the range of £575,000 to £625,000 (2022: £525,000 -£575,000) to align with our risk mitigation approach. We plan to reach the target level within the next two years.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity was incorporated on 4 December 2001 and is registered as a charitable company limited by guarantee obtaining charitable status on 4 September 2002. The Charity is governed by its Memorandum and Articles of Association, last amended in 2020 to allow for Board meetings online and make the language more inclusive.

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

Method of appointment or election of the Trustees

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

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

To ensure that the Trustees are able to make informed decisions about the strategic direction of the charity, we have reserved places in the Trustee complement for former service users, both from former prisoners and from former family service users.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Induction and training of Trustees

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

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

Organisational structure and decision making

Decisions on strategic direction, key policies and financial and legal requirements are taken at Board meetings. Some Trustee members also participate in committees and working groups which consider in detail such matters as finance, governance and risk, equality and inclusion, and deaths in custody. They provide recommendations to the full Board for consideration and decision. Trustee meetings are held at least four times a year and are attended by the Chief Executive, the senior management team and a staff representative. Day-to-day management of the charity is delegated by the Trustees to the Chief Executive and the senior management team.

Charity Fundraising Disclosures

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

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

We have a system to record complaints that we receive at Prisoners Abroad. These are dealt with on an individual basis. There was one complaint received during this reporting period relating to a mailing error. The individual received an apology and was satisfied with the resolution.

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

Pay policy for senior staff

The Trustees and the senior management team comprises the key management personnel of the charity in charge of running and operating the organisation on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of all Trustee expenses and related party transactions are disclosed in note 8 to the accounts. In order to recruit and retain the best staff to provide the services to our beneficiaries, the Trustees consider that it is important to offer a competitive salary package, as benchmarked with similar-sized charitable organisations. The salary and other rewards (annual leave and pension contribution) of the Chief Executive are benchmarked and approved by the Trustees on appointment and are reviewed annually by the Trustees in accordance with the contract of employment.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

All other staff roles, including the senior management team, are evaluated against a number of criteria, including responsibilities, skills and expertise required. These determine on which band each role lies within the National Joint Council (NJC) pay scales as used by local councils.

Normally, members of the senior management team are recruited to their assigned salary band. Occasionally, the Trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits, including sick pay, maternity/paternity pay after three years' service, as well as annual leave and pension contributions.

Relationships with other organisations

The Charity works closely with the Foreign, Commonwealth and Development Office (FCDO) and His Majesty's Prison and Probation Service (HMPPS) to support its service users. It also has an extensive network of relationships with other non-profit organisations.

Volunteers

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

Risk management

During the year the governance and risk committee, comprising Trustees and the Chief Executive, reviewed how we assess and measure risk. The key item that ranked most highly was:

- Risk of inadequate level of fundraising – an ongoing concern in a challenging economic environment.

High-risk items are reported on at each board meeting and reviewed regularly by the senior management team. In addition, high-risk items are reviewed twice a year by the governance and risk committee. The Trustee Board reviews the full risk register once a year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees, who are also directors of Prisoners Abroad for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

AUDITORS

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

APPROVAL

The report was approved by the Trustees on 21st September 2023 and signed on its behalf by:



Nick Prettejohn, Chair

PRISONERS ABROAD

Legal and Administrative Information For the year ended 31st March 2023

Trustees	<p>Chrissie Ashley Martin Atkinson, FCA Treasurer Dr Stephen Attard Emma Douglas Tim Hailes Nick Hardwick, CBE Vice-Chair Phil Maguire OBE Lord Neuberger Nick Prettejohn, Chair Desmond Skyers Nick Smart Naetha Uren</p>	<p>retired 22 June 2023 appointed 4 July 2017 appointed 28 September 2022 appointed 4 July 2019 appointed 12 December 2019 retired 28 September 2022 appointed 4 July 2019 appointed 11 December 2017 appointed 7 Dec 2020 appointed 30 March 2022 appointed 24 September 2020 appointed 26 June 2019</p>
Company Secretary	Zeta MacDonald	
Key Management Personnel	<p>Chief Executive Chief Executive Deputy Chief Executive Head of Service Delivery Head of Finance</p>	<p>Christopher Stacey: joined 15 May 2023 Pauline Crowe OBE: left 31 May 2023 Zeta MacDonald Theresa Gilson Nancy Wright</p>
Company number	04333963	
Registered Charity number	1093710	
Registered Office	<p>89-93 Fonthill Road, London, N4 3JH</p> <p>Switchboard 020 7561 6820</p> <p>Helpline 0808 172 0098 (free from all UK landlines and mobiles)</p> <p>Website http://www.prisonersabroad.org.uk</p> <p>Email info@prisonersabroad.org.uk</p>	
Auditors	<p>Moore Kingston Smith 9 Appold Street, London, EC2A 2AP</p>	
Solicitors	<p>Hogan Lovells Atlantic House, Holborn Viaduct, London, EC1A 2FG</p>	
Bankers	<p>National Westminster Bank plc 218 Upper Street, London, N1 1SA</p> <p>CCLA Investment Management Ltd COIF Charity Funds 85 Queen Victoria Street, London, EC2V</p>	

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

Opinion

We have audited the financial statements of Prisoners Abroad ('the company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

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

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

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor
12 October 2023

9 Appold Street
London
EC2A 2AP

PRISONERS ABROAD

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

For the year ended 31 March 2023

		Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	<i>Restricted Funds 2022 £</i>	<i>Unrestricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
	Note						
INCOME FROM							
Donations and legacies	2	851,996	678,340	1,530,336	<i>1,006,700</i>	<i>604,162</i>	<i>1,610,862</i>
Investments - bank interest		-	2,529	2,529	-	103	103
TOTAL INCOME		<u>851,996</u>	<u>680,869</u>	<u>1,532,865</u>	<u><i>1,006,700</i></u>	<u><i>604,265</i></u>	<u><i>1,610,965</i></u>
EXPENDITURE ON							
Raising funds	3	-	328,922	328,922	-	288,054	288,054
Charitable activities	4	880,354	375,768	1,256,122	<i>1,042,046</i>	<i>386,370</i>	<i>1,428,416</i>
TOTAL EXPENDITURE		<u>880,354</u>	<u>704,690</u>	<u>1,585,044</u>	<u><i>1,042,046</i></u>	<u><i>674,424</i></u>	<u><i>1,716,470</i></u>
Net income/(expenditure) and movement in funds		(28,358)	(23,821)	(52,179)	<i>(35,346)</i>	<i>(70,159)</i>	<i>(105,505)</i>
RECONCILIATION OF FUNDS							
Total funds brought forward		31,955	557,011	588,966	<i>67,301</i>	<i>627,170</i>	<i>694,471</i>
Total funds carried forward		<u><u>3,597</u></u>	<u><u>533,190</u></u>	<u><u>536,787</u></u>	<u><u><i>31,955</i></u></u>	<u><u><i>557,011</i></u></u>	<u><u><i>588,966</i></u></u>

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

All income and expenditure derive from continuing activities.

The notes on pages 30 to 39 form part of these financial statements.

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2023

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		80,472		98,923
CURRENT ASSETS					
Debtors	11	196,296		197,116	
Cash at bank and in hand		323,647		383,457	
Total Current Assets		519,943		580,573	
LIABILITIES					
Creditors falling due within one year	12	(63,628)		(90,530)	
NET CURRENT ASSETS			456,315		490,043
Total Assets less Liabilities			536,787		588,966
THE FUNDS OF THE CHARITY					
Unrestricted Funds					
Designated Funds - Fixed Assets	14	80,472		98,923	
Free Reserves	14	452,718		458,088	
			533,190		557,011
Restricted Funds	14		3,597		31,955
Total Charity funds			536,787		588,966

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

The financial statements were approved and authorised for issue by the Trustees on 21 September 2023 and signed on their behalf by:

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

The notes on pages 30 to 39 form part of these financial statements.

PRISONERS ABROAD

STATEMENT OF CASHFLOWS

For the year ended 31 March 2023

	Note	Total Funds 2023 £	<i>Total Funds 2022 £</i>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operating activities	16	<u>(53,077)</u>	<u>(80,190)</u>
CASH USED IN INVESTING ACTIVITIES			
Interest Income		2,529	103
Purchase of tangible fixed assets		(9,262)	(4,926)
Cash used in investing activities		<u>(6,734)</u>	<u>(4,823)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash used in Financing		<u>-</u>	<u>-</u>
Decrease in cash and cash equivalents in the year		(59,810)	(85,013)
Cash and cash equivalents at the beginning of the year		383,457	468,470
Total cash and cash equivalents at the end of the year		<u>323,647</u>	<u>383,457</u>
ANALYSIS IN CHANGES IN NET DEBT			
	As at April 2022	Cashflows	As at April 2023
Cash at Bank	383,457	(59,810)	323,647
Total	<u>383,457</u>	<u>(59,810)</u>	<u>323,647</u>

Notes to the Financial Statements
For the year end March 2023

ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

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

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP) published on 16 July 2014, the Companies Act 2006 and the Charities Act 2011.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the Charity's forecasts and projections and have taken account of pressures on grants and donation income. The Charity also holds reserves to mitigate the impact of any sudden loss in income or increase in expenditure. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, the Charity therefore continues to adopt the going concern basis in preparing its financial statements.

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

1.2. Company status

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 22. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

1.3. Fund accounting

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

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

1.4. Income

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

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

Notes to the Financial Statements
For the year end March 2023

1. ACCOUNTING POLICIES (continued)

1.5. Expenditure

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

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

Communications costs of disseminating information are included in charitable activities.

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

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

1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

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

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

1.7. Taxation and VAT

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

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

1.8. Operating leases

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

1.9. Employee benefits

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

Notes to the Financial Statements
For the year end March 2023

1. ACCOUNTING POLICIES (continued)

1.10. Pensions

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

1.11. Gifts in kind

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

1.12. Critical accounting estimates and areas of judgement

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

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

1.13. 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. The charity does not have any bank loans.

1.14. Cash and cash equivalents

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

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Foreign, Commonwealth and Development Office	430,000	-	430,000	421,100	-	421,100
HM Prison and Probation Service	265,000	-	265,000	265,000	-	265,000
The National Lottery Community Fund	-	-	-	51,900	-	51,900
Comic Relief	11,180	-	11,180	97,200	-	97,200
Trust grants	142,500	296,450	438,950	171,500	207,600	379,100
Individual & corporate donations	3,316	311,010	314,326	-	364,484	364,484
Legacies	-	49,287	49,287	-	9,482	9,482
Gifts in kind & sundry income	-	21,593	21,593	-	22,596	22,596
Total	851,996	678,340	1,530,336	1,006,700	604,162	1,610,862

3 COSTS OF RAISING FUNDS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Staff costs	-	216,435	216,435	-	192,188	192,188
Governance and support costs	-	9,746	9,746	-	18,731	18,731
Other costs	-	102,741	102,741	-	77,135	77,135
Total	-	328,922	328,922	-	288,054	288,054

4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Client services:						
Overseas prisoners service	414,420	18,824	433,244	399,579	93,226	492,805
Family service	118,347	103,241	221,588	144,224	122,278	266,502
Resettlement service	347,587	253,703	601,290	498,243	170,866	669,109
Total	880,354	375,768	1,256,122	1,042,046	386,370	1,428,416

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct Staff Costs 2023 £	Direct Client Costs 2023 £	Other Direct Costs 2023 £	Governance & Support Costs 2023 £	Total 2023 £
Client services:					
Overseas prisoners service	231,783	85,608	80,250	35,602	433,243
Family service	163,182	3,130	40,830	14,447	221,589
Resettlement service	327,364	92,335	134,749	46,842	601,290
Total	<u>722,329</u>	<u>181,073</u>	<u>255,829</u>	<u>96,891</u>	<u>1,256,122</u>
	<i>2022</i> £	<i>2022</i> £	<i>2022</i> £	<i>2022</i> £	<i>2022</i> £
Client services:					
Overseas prisoners service	274,243	81,695	90,237	46,630	<i>492,805</i>
Family service	200,087	2,280	45,920	18,215	<i>266,502</i>
Resettlement service	327,366	142,445	136,933	62,365	<i>669,109</i>
Total	<u><i>801,696</i></u>	<u><i>226,420</i></u>	<u><i>273,090</i></u>	<u><i>127,210</i></u>	<u><i>1,428,416</i></u>

5 DIRECT CLIENT COSTS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	<i>Restricted Funds 2022 £</i>	<i>Unrestricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
Prisoner welfare & survival	61,471	-	61,471	57,900	-	<i>57,900</i>
Prisoner health	16,841	-	16,841	17,549	-	<i>17,549</i>
Prisoner education & personal development	2,796	-	2,796	1,046	-	<i>1,046</i>
Prisoner magazine subscriptions	-	4,500	4,500	-	5,200	<i>5,200</i>
Family travel	3,130	-	3,130	2,280	-	<i>2,280</i>
Resettlement emergency accommodation	59,547	-	59,547	80,813	-	<i>80,813</i>
Resettlement travel	7,641	-	7,641	11,537	-	<i>11,537</i>
Resettlement subsistence	13,626	-	13,626	21,762	-	<i>21,762</i>
Resettlement housing access	11,522	-	11,522	28,333	-	<i>28,333</i>
Total	<u>176,574</u>	<u>4,500</u>	<u>181,074</u>	<u><i>221,220</i></u>	<u><i>5,200</i></u>	<u><i>226,420</i></u>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising Funds 2023 £	Charitable Activities 2023 £	Total 2023 £	Raising Funds 2022 £	Charitable Activities 2022 £	Total 2022 £
Executive support	-	-	-	7,950	23,850	31,800
Human Resource support	802	15,242	16,044	769	14,607	15,376
Finance	7,568	55,495	63,063	8,698	63,784	72,482
Governance	1,376	26,154	27,530	1,314	24,969	26,283
Total	9,746	96,891	106,637	18,731	127,210	145,941

7 NET INCOME/(EXPENDITURE)

	2023 £	2022 £
This is stated after charging:		
Operating lease payments	98,670	98,670
Depreciation of tangible fixed assets owned by the charity	27,713	27,929
Auditors' remuneration - audit service net of VAT	8,833	8,412

8 STAFF COSTS AND NUMBERS

	2023 £	2022 £
Wages and salaries	879,733	962,080
Social security costs	95,834	100,086
Pension costs	57,816	66,620
Total	1,033,383	1,128,786

Included within wages and salaries are redundancy costs totalling £0 (2022: £9,779).

The average number of staff employed was 28 (2022: 31) and the average number of full-time equivalent employees during the year was as follows:

	2023 No.	2022 No.
Overseas prisoner support service	6	9
Family support service	3	5
Resettlement service	6	7
Support and governance	2	3
Fundraising	5	3
Total	22	27

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

8 STAFF COSTS AND NUMBERS (continued)

The following number of employees received employment benefits (excluding employer pension costs) during the year in bandwidths of costs greater than £60,000.

	2023	2022
	No.	No.
£60,000 - £69,999	1	1
£70,000 - £79,999	1	1

Trustees and key management personnel

No Trustee received remuneration in the period (2022: £Nil). No travel expenses (2022: £80) were paid to any Trustee during the period.

Total donations received from Trustees were £6,445 (2022: £25,664).

There were no other related party transactions during the year.

Key management personnel include the Chief Executive and senior staff reporting directly to the Chief Executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel were £273,429 (2022: £282,433).

9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently-administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £57,816 (2022: £66,620). There was an outstanding contribution payable to the fund at the balance sheet date of £6,496 (2022: £8,043).

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2022	13,482	277,518	291,000
Additions	-	9,262	9,262
Disposals	-	(20,132)	(20,132)
At 31 March 2023	13,482	266,648	280,130
Depreciation			
At 1 April 2022	7,412	184,665	192,077
Charge for the year	1,242	26,471	27,713
Disposals	-	(20,132)	(20,132)
At 31 March 2023	8,654	191,004	199,658
Net book value			
At 31 March 2023	4,828	75,644	80,472
At 31 March 2022	<i>6,070</i>	<i>92,853</i>	<i>98,923</i>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

11 DEBTORS

	2023 £	2022 £
Due within one year		
Sundry debtors	4,946	3,600
Accrued income	131,069	135,523
Prepayments	60,281	57,993
Total	<u>196,296</u>	<u>197,116</u>

12 CREDITORS

	2023 £	2022 £
Amounts falling due within one year		
Trade creditors	4,091	18,658
Social security and other taxes	23,540	28,904
Other creditors	14,691	17,463
Accruals	21,306	25,505
Total	<u>63,628</u>	<u>90,530</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	-	80,472	80,472	-	98,923	98,923
Current assets	3,597	516,346	519,943	31,955	548,618	580,573
Creditors due within one year	-	(63,628)	(63,628)	-	(90,530)	(90,530)
Total	<u>3,597</u>	<u>533,190</u>	<u>536,787</u>	<u>31,955</u>	<u>557,011</u>	<u>588,966</u>

14 STATEMENT OF FUNDS

	Total 2023 £	Total 2022 £
Free Reserves		
Opening Fund balance	588,966	694,471
Movement for the year at 31 March	<u>(52,179)</u>	<u>(105,505)</u>
	536,787	588,966
Less: Restricted Funds at 31 March	(3,597)	(31,955)
Less: New Fixed Assets at 31 March	(80,472)	(98,923)
Total	<u>452,718</u>	<u>458,088</u>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

14 STATEMENT OF FUNDS (continued)

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Restricted Funds				
HM Prison and Probation Service	-	265,000	265,000	-
Foreign, Commonwealth and Development Office	-	430,000	430,000	-
Comic Relief	1,092	11,180	12,272	-
Other donors	30,863	145,816	173,082	3,597
Total Restricted Funds	31,955	851,996	880,354	3,597
Total Unrestricted Funds	557,011	680,869	704,690	533,190
Total Funds at 31 March 2023	588,966	1,532,865	1,585,044	536,787
<i>At 31 March 2022</i>	<i>694,471</i>	<i>1,610,965</i>	<i>1,716,470</i>	<i>588,966</i>
			2023	2022
			£	£
Unrestricted Funds				
Designated Funds - Fixed Assets			80,472	98,923
Free Reserves			452,718	458,088
Total Unrestricted Funds			533,190	557,011

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2023 arises from grants on which some expenditure is still to be incurred in the next financial year.

Restricted funding during the year included:

The Foreign, Commonwealth and Development Office provided funding for the overseas prisoner support service and the Human Rights Adviser post.

The Tolkien Trust continued to support our overseas prisoners' grants. Our overseas service also received funding from The Rainford Trust and the Beatrice Laing Trust.

The Aldo Trust funded the foreign language and wellbeing materials sent to overseas prisoners.

The family service was further supported by The Michael and Shirley Hunt Charitable Trust.

HM Prison and Probation Service provided funding for welfare support for UK citizens imprisoned abroad on their return to the United Kingdom.

Comic Relief continued to fund our Preventing Homelessness after Imprisonment Abroad project.

The Henry Smith Charity continued their grant towards improving the lives of our resettlement clients.

Clifford Chance provided support to our resettlement clients' back into work programme.

The resettlement service was further supported by The Valentine Trust, The 29th of May 1961 Charitable Trust, The Steel Charitable Trust, The Grace Trust, The Dischma Charitable Trust, The Albert Hunt Trust, The Wates Foundation, The Eleanor Rathbone Charitable Trust, Sir Jules Thorn Trust, The Schroder Charity Trust and the Weavers' Benevolent Fund.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

15 OPERATING LEASE COMMITMENTS

The total amounts payable under non-cancellable operating leases was as follows:

	Land and buildings	
	2023	2022
	£	£
Falling due:		
Within 1 year	98,670	98,670
Between 2 and 5 years	222,008	320,678
Over 5 years	-	-
Total	<u>320,678</u>	<u>419,348</u>

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £98,640 was paid against the lease in the current year.

16 OPERATING ACTIVITIES

	Total Funds 2023 £	Total Funds 2022 £
Net movement in funds	(52,179)	(105,505)
Add back depreciation charge	27,713	27,929
Deduct interest shown in investing activities	(2,529)	(103)
(Increase)/decrease in debtors	820	(14,078)
Increase/(decrease) in creditors	(26,902)	11,567
Cash used in operating activities	<u>(53,077)</u>	<u>(80,190)</u>

17 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year or in the prior year.

18 CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 March 2023 (2022 none).