



# TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> March 2017



OVERSEAS



FAMILY



RESETTLEMENT

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

## PRISONERS ABROAD

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# PRISONERS ABROAD

## Trustees' Report For the year ended 31st March 2017

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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 2017. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice Charities SORP (FRS 102).

### OBJECTIVES

#### The charity objects:

- 1) The relief of need, hardship, poverty, sickness and distress among such British citizens and such other people as would be appropriate in line with the charity's resources and expertise (hereinafter called "Prisoners") whether remanded in custody or by sentence of a court tribunal or otherwise provided that any part of the imprisonment or detention is situate beyond the jurisdiction of the courts of England and Wales, Scotland or Northern Ireland;
- 2) The relief of need, hardship, poverty, sickness and distress among Prisoners' dependants or family members.

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 support their family and friends throughout the trauma.

#### Strategic aims:

- To sustain and increase responsive and accessible services that better meet the growing needs of the people we help
- To become more recognisable to service users, other organisations and the wider public

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

Our strategy and policies are based on 39 years of experience working with our client groups and all of our services are provided free of charge to our clients, with each provision based on need. Our services are voluntary; no one is obliged to accept our help. We work in partnership with other organisations, both statutory and voluntary, that share our vision and support our work with prisoners, their families and returnees.

### WORKING WITH PRISONERS OVERSEAS

To safeguard the welfare and basic human rights of British citizens detained abroad.

*"Life is unbearable in this place and you are what seems to be my only hope, and why I may just about manage to hold on. I appreciate everything you are doing for prisoners overseas and I thank you very much." LP - Prisoner in Jamaica*

# PRISONERS ABROAD

## Trustees' Report For the year ended 31st March 2017

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### Goals and activities

- Develop our proactive service for all prisoners
- Mitigate the impact of changes in government policy

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 transfer to the UK. We also build relationships with prisoners and provide assurance and emotional support along with tailored practical support to help maintain their well-being.

Prisons around the world continue to be affected by economic instability, often resulting in a steady 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, prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign & Commonwealth Office (FCO) for this life-saving support.

Our tailored support ensures that prisoners are able to maintain a basic standard of living and physical health and we help to prevent cultural and linguistic exclusion. We provide books and language materials so that our clients are able to communicate with other prisoners and prison staff when faced with otherwise impenetrable language barriers. In countries that are culturally different from the UK, these materials help prisoners maintain their emotional and mental well-being. We offer freepost envelopes to all prisoners to help them stay in contact with family or loved ones. Sustaining positive relationships can help people to deal better with their imprisonment, and manage the dark loneliness so often experienced due to the distance from home. Importantly, these family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence.

*"The language books provided me with a means by which I can communicate and share with Hispanic inmates."* Prisoner in USA

### Plans in last year's report

To complete a vitamin needs assessment, and to establish need and costs relating to rolling out the vitamin programme to more countries. To establish regular evaluation of prisoner services, in order to obtain information on an ongoing basis to provide evidence of the impact of our work.

### Achievements and performance

In the last financial year we provided assistance to 1,788 (2016: 1,669) Britons detained in 99 countries overseas, of which 549 were new cases.

We provided £95,259 for survival grants to 358 people in 44 countries which were used to purchase essential items such as food, clean drinking water and blankets. We provided life-saving medical grants totalling £11,364, and more than half of these grants went to prisoners in South East Asia.

Our wellbeing and learning service provided practical support by sending information booklets, newspapers (4,024) and magazines (3,509) to help alleviate the mental health impact of isolation. We sent 1,753 fiction books either directly to individual prisoners or in large packages to prison libraries, and sent 212 language books such as dictionaries and grammar guides. We matched up 53 clients with a new pen-pal which provides contact with people outside the prison environment.

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The three funds we developed last year were successful in supporting the additional needs of people overseas. They have helped prisoners enhance their physical and mental well-being, have paid for critical needs beyond the scope of our established funds, e.g. larger medical bills, and enabled the purchase of small items for people in countries that are not seen as 'developing' but that make a real difference to their lives.

- The Personal Development Fund has allocated £1,812 for learning materials for overseas prisoners, with Thailand receiving the largest proportion of payments.
- The Emergency Response Fund went up by 200% last year. £19,905 was spent, including a grant towards the cost of an amputation and follow up treatment for a client in Indonesia who was suffering with a serious infection in his leg.
- £1,214 from the Essential Needs Fund was allocated to overseas prisoners for items such as clothing and toiletries. A decision was made to allocate some of this fund to prisoners in Peru who face particularly challenging conditions.

In co-operation with the consular service we have reviewed the need for vitamins in individual countries. We costed the recommendations and agreed a phased rollout to increase some of the grants where appropriate. Our vitamin grants help to protect the health of prisoners in countries where the nutritional value of the food and prison conditions are particularly poor, and last year we distributed vitamins totalling £8,348.

*"The vitamins are a life-saver."* KB – Prisoner in Brazil

Our Deaths in Custody Working Group endeavours to use available information to establish if deaths in custody are preventable, and works with the FCO to try and identify measures that would help reduce these in the future; such as improving conditions and treatment of prisoners. There were three deaths in custody during the year in two countries.

We have asked consular staff to assist in establishing the reasons for communication problems with some countries, such as lack of updates around prisoner well-being. Our communications really help vulnerable and isolated people who might otherwise feel completely abandoned, so it is vital that we identify how to overcome issues where we can.

We have revised our monitoring programme for identifying vulnerable prisoners e.g. people with life sentences, or those suffering from illness. We monitor their health and well-being on a regular basis to identify if their needs are changing. We provide additional grants with the aim that their health does not deteriorate, and we increase regular contact and support to reduce the isolation they might feel. These vulnerability measures have now become embedded in all our work.

*"As always the support, concern and encouragement I receive from you and your team is not only welcome but comes at a time when it is much needed. It is surprising how a few words can change a bad day into a good day."* HP – Prisoner in Romania

#### Impact and evaluation

Feedback is critical in shaping the service we provide, however evaluation and measurement of impact are particularly challenging with our overseas prisoner clients. Direct contact is not always possible, questionnaires can take considerable time to reach clients and the postal service in some countries is unreliable. To overcome some of these challenges we are establishing a plan of work to identify groups where communication is hardest within the prisoner population (e.g. geographical region) and are using our existing framework and methodology to obtain more detailed information about their specific needs and the impact of our services.

## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2017

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#### Plans for the future

We will be implementing the rollout of our framework and methodology to evaluate prisoner services. We will create a list of sub-groups to target for impact evaluation. We will also implement recommendations from our survey to identify those clients who are hardest to reach.

We will be working with consular staff in countries where the Prisoners Abroad newsletter is not allowed as a publication in prison and also encouraging prisoners to communicate with us via consular staff in countries where freepost use is patchy or non-existent. We will be updating factsheets and leaflets with our refreshed branding.

#### RESETTLEMENT – FOLLOWING RELEASE FROM PRISON

To prevent deprivation among Britons returning from detention abroad and help them to build a new life free from crime.

*"If I'd come back and hadn't had their support I really don't know what I would have done."* NC – returned to the UK after being detained in Italy

#### Goals and activities

- Ensure returning prisoners have the best possible chance of a future free of crime through reintegration into society
- Mitigate the impact of changes in government policy

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. Then our resettlement officers work closely with each person who needs our support once they have returned to the UK.

Resettlement numbers have continued to increase significantly. A total of 316 (2016: 232) ex-prisoners used the service last year, up 36% on the previous year. Of these people, 160 (2016: 134) were newly returned. The increase is mainly due to changing legislation in Australia resulting in more deportations.

People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service helps them to access accommodation, first of all temporary and later permanent, and get access to benefits, healthcare, specialist training and employment services. This is crucial work with a particularly vulnerable and marginalised group of people to keep them off the street and provide them with opportunities to change their lives.

Individual support is tailored and there are workshops as well as practical support sessions such as CV writing within our Work Preparation Programme (WPP) which help returning prisoners find work and improve their work related skills. It also enables them to develop their social networks, build their confidence, gives them independence and supports their integration into UK society. The programme has increased from 1 to 2 days a week due to its success in supporting people during this critical stage of resettlement. The additional day each week includes tailored one to one sessions, and telephone advice and support to those residing outside London.

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### Trustees' Report For the year ended 31st March 2017

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#### Plans in last year's report

To introduce new seminars, with accompanying written materials, to give returning clients information about the UK housing market and what to expect regarding rental properties in order to manage their expectations.

To improve further evaluation responses, pilot a new means of digitally collecting evaluation data that clients can use on a desktop PC, tablet or smartphone.

#### Achievements and performance

Resettlement pathway: We want to enable people to be as independent as possible, as quickly as possible, so we have created a four stage resettlement pathway infographic so that people can see clearly where they are and their progress against it over twelve months. It takes into account any extra support an individual may need at different stages of their resettlement.

**Stage one** is pre-release (up to 6 months prior to return) and includes a needs assessment.

**Stage two** is crisis intervention (0-3 months) for directly supported clients who return to London only. This includes one-to-one advice, health and substance abuse referrals, support with benefits claims, and the Work Preparation Programme.

**Stage three** is supported move on (4-6 months) which includes GP referrals, move-on accommodation and log-on to the resettlement forum.

**Stage four** is enabled move-on (6-12 months) which includes peer-to-peer support groups and an exit questionnaire. At each stage beneficiaries are invited to complete a self-assessment. This is so they can recognise the achievements they have made, identify what support they need to move forward, and for us to use to ensure the beneficiary's voice is heard in shaping the service.

We provided £84,984 for emergency accommodation, £26,552 for food and £26,486 for travel through our emergency grants. We provided £43,410 in grants to pay for housing deposits due to the ever increasing difficulties in securing social housing. We provided £2,384 to clients to obtain a passport which is now an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when applying for jobs.

*"Without this I would have literally been on the street and destitute."*

An ex-prisoner from Turkey

We are delighted with the receipt of a further grant from City Bridge Trust for an additional eighteen months, enabling us to continue our work with vulnerable ex-prisoners in London.

Due to the number of deportees we have improved our preparation for release process with the British High Commission in Australia. The result is a more efficient process of gathering information required by and for our clients, speeds up our ability to support them and for them to access the benefit system, etc. upon their return. We hope to extend this to every country in the future.

As a result of positive feedback the housing seminars are now embedded in the resettlement service. They are currently rolled out on a monthly basis, and we have started planning for our housing booklet which will accompany the information taught at the seminars.

## PRISONERS ABROAD

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#### Impact and evaluation

Due to offering the option of a digital response to our evaluation survey for our clients, the responses have increased from 21% in 2015-16 to 27% in 2016-17.

We received 37 post-service evaluation questionnaires in 2016-17. Of these 37, 29 responses were from people who received travel cards, mobile phones and had use of the computers in the Resettlement area. The graph below shows that these returning prisoners are more able to access UK support services.

#### Returning prisoners are better informed about their situation

How much did the support and information you received from the Resettlement team help improve your understanding of...



Specific feedback from Work Preparation Programme participants was sought, of whom:

- 88% said it helped them know more about how to prepare for a job interview.
- 72% said they felt more confident completing job applications.

James who completed the WPP said:

*"The programme enabled me to recognise my potential and grow my confidence; it also helped me find my passion in cooking and has given me the tools to get back into society. I am currently on an apprenticeship to be a professional chef."*

Marilyn Hendleman from Clifford Chance said:

*"We've been delighted by the response to our pilot programme. There was a really enthusiastic response from our volunteers to take part and the feedback from the mock-interviewees was also very positive. We look forward to hosting more sessions."*

#### Plans for the future

A new housing booklet, which contains facts and information vital for both gaining and maintaining accommodation, will be published and distributed at the housing seminars. We also plan to design a new resettlement group called 'Rebuild', which will be aimed at people who have been back in the UK for longer than six months and need a different kind of support than people who have just returned.



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A major success during the year was the five year extension of the Rebuilding Troubled Lives Project, funded by the Big Lottery Fund. The project supports people we help who have been imprisoned for years in another country, who then return to a changed society. The next five years will include increasing our housing support service from three to twelve months to provide advice and guidance if people have problems maintaining their tenancies and the job skills programme is offering more one-to-one supervision.

#### WORKING WITH FAMILIES

To lessen the isolation and deprivation experienced by both prisoners and their families in the UK.

*"I just don't know how to thank you enough and Prisoners Abroad for making it possible for me and my wife to meet during the festive season. Although our reunion was rather sad and emotional, we were both excited to see each other. It's a wonderful feeling to be able to hug one another."* TL – Prisoner in Thailand

#### Goals and activities

- Increase accessibility of services
- Develop the proactive family services pilot

There are many challenges that will be encountered when having a relative imprisoned in another country and Prisoners Abroad helps to alleviate some of the difficulties that families face when dealing with this trauma. We host family days and support groups throughout the UK during the year. Importantly, we offer a safe non-judgemental space for family members and friends to talk about what they are going through. It is an opportunity to meet others in a similar situation to themselves; finding solidarity in sharing their experiences and helping combat the stigma attached to imprisonment.

We aim to reduce the suffering and isolation of this vulnerable and often invisible group, and help alleviate stress. 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.

#### Plans in last year's report

We will be using questionnaires and working groups to develop a new family service strategy.

#### Achievements and Performance

The number of family members using our service this year was 1,911 (2016: 1,837).

We held six family information days in Birmingham, Bristol, Glasgow, London, Manchester and Peterborough, with a total of 73 attendees. We held 24 Family Support Groups in Bath, Birmingham, London, Manchester and York with a total of 185 attendees. There were 108 individual attendees in total, almost 60% who attended more than once.

A concern raised at Family Information Days was the support necessary for families during the resettlement phase. From October 2015 to November 2016, we ran a Family Resettlement Needs Assessment pilot project to understand better their experiences of their relative's return to the UK. Calls were made to families whose relative had recently been released to ask if there were issues in relation to accommodation, physical and mental health difficulties, finances and returning to family life. This has helped us to ascertain where the need is greatest.

## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2017

We have instituted a new process to establish the vulnerability of a family member based on criteria such as: relative facing a death penalty; physical or mental health; isolation; financial difficulties; looking after children or a high profile case. We work to identify people who fit these criteria, by phone or from data gathered, we then proactively contact them every six months to see what we can do to help or encourage them to attend a family support event.

This year we have re-published our family handbook 'Holding the Fort' which is given to family members when they first get in touch with Prisoners Abroad after finding out about the imprisonment of a relative. We consulted service users, and as a result updated it to focus more on the initial stages of imprisonment. The handbook also contains family case studies throughout which helps other service users deal with the difficulties and challenges involved with having a loved one imprisoned overseas; it offers reassurance that they are not alone. We have also published 'Family Voices' a new newsletter which is sent to all the family members we support. It includes information about prison visits, family events and case studies.

The Trustee working group developed a strategy for the family work and the recommendations will be incorporated in the forthcoming organisational strategic review.

#### Impact and Evaluation

We continually measure the need of families by sending out needs assessment questionnaires and have now implemented this practice on a rolling basis.

The quotes and feedback below are based on forms returned from the family days and support groups; 58 from those who attended the support days and 43 responses from those who attended the support groups.

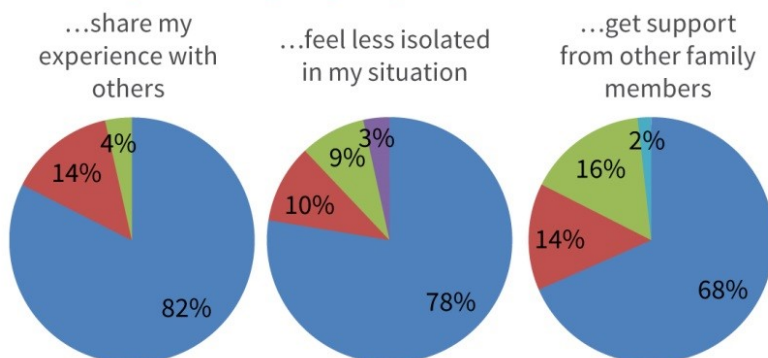
*"Talking about one's predicament in a small group is like therapy, knowing you are not alone emotionally."*

Mother of a prisoner in the USA

*"It helped my wife and me to be able to talk together afterwards – it broke down barriers."*

Father of a prisoner in Spain

#### Attending the Family Day helped me...



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#### Plans for the future

We will produce a leaflet for our volunteer-led regional family support groups to advertise the service and encourage attendance and also plan for a broader range of speakers at family days. We will review results from the Family Resettlement Needs Assessment and consider future service development to improve our service.

#### ORGANISATIONAL SUPPORT

The structure that supports our core services

*"It's hard to believe that such a small organisation as yours can have such a huge impact on people's lives. You work tirelessly for other people's welfare."* MW – a prisoner in Germany

#### Goals and activities

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

#### Plans in last year's report

To build the new resettlement unit and move into the new Prisoners Abroad office in August 2016. To implement the new fundraising strategy.

#### Achievements and performance

We moved office in August 2016 which has allowed us to expand our capacity to deal with the increased demand. More people are returning to the UK in need of our resettlement service than ever before, which means the move to our new office with its bespoke resettlement area came at a critical time. We have more space which means we can work even more efficiently with our clients, and continue our day to day work in a better working environment, and there is space for the future growth of the organisation.

We have started implementing the new fundraising strategy. We have identified themed approaches to help us fit increased criteria in trust and foundation fundraising and we have increased our number of social media supporters which means we can share our work with more people and encourage further support, for example making our followers financial supporters.

The Giving Circle has been developed to encourage long term supporters to join a more exclusive community of donors, who will be kept well informed about how they help to take people out of crisis and transform lives. They also have the opportunity to meet service users who have benefitted from their help.

We are grateful to Transforming Lives for a grant for a new website for Prisoners Abroad. The re-design next year will assist our work by displaying information and advice in a clearer way for our service users, making access to help much easier.

New regulations in the sector mean that unless we have up-to-date evidence that people have given us active consent to receive communications we would be unable to contact them. The Fundraising Standards Board has been disbanded and we are now a member of the Fundraising Regulator. It is more important than ever to strengthen our relationships with supporters and continue to treat our donors with integrity and raise funds responsibly in line with best practice, fundamental to our day to day operations.

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We have created a set of brand guidelines in order to give Prisoners Abroad a strong, clear and consistent brand personality, which will help us build better relationships with our audiences and prospective donors.

#### Plans for the future

We will launch the new website in 2017. We will be making plans for our 40<sup>th</sup> anniversary; we will encourage the continued involvement of people who support us and use the commemoration to attract attention to our work.

#### FINANCIAL REVIEW

As a result of the Trustees' strategic decision last year to utilise reserves for the planned office move, the Charity made a deficit this year of £185,907 which reduced overall funds to £417,506.

Overall income was lower by £72,026 mainly due to a large, unexpected legacy received last year. With the ongoing challenges of economic uncertainty, we are immensely grateful to all our donors, large and small, who continue to support our work and also to those who generously choose to remember us in their will.

Following new government grant making procedures, we were required to tender for the FCO grant this year and, as a consequence, this is now all shown as restricted funds. We were pleased that there was a small inflationary increase in the grant. We are grateful to the FCO for enabling us to host our annual reception at Lancaster House, providing us with an opportunity both to thank our existing supporters and to build new relationships.

The grant from HMPPS (Her Majesty's Prison and Probation Service, formerly NOMS), an agency of the Ministry of Justice, was maintained at £225,000, the same level as prior years.

The three year Big Lottery grant finished during the year and we were delighted to be awarded a further five year grant for the Rebuilding Troubled Lives Project. Combined with the renewed grant from City Bridge Trust this enables the further development of our resettlement services.

Charitable trusts and foundations now fund 43% of our total income and we are thankful for the vital role they play in assuring the stability and growth of the critical support we provide to people.

Individual and corporate donations increased this year, despite the difficult fundraising climate and strong competition for such donations. We are grateful to Clifford Chance and the RBS Skills & Opportunities Fund for their support for our resettlement work preparation programme.

Gifts in-kind reduced as a result of magazine publishing moving from print to electronic media and we are having to find other ways to meet the client need for reading materials.

Following a reduction last year, the cost of raising funds increased slightly this year and the Trustees will continue to invest in income generation to safeguard our services for the future.

As the timing of income receipts is often unknown and irregular, the Trustees took the decision to relieve the pressure on cash flow due to the office move and re-fit, and were pleased that CAF Venturesome approved a three year loan, repayable in monthly instalments.

## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2017

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#### Reserves policy and ongoing 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 are £19,969 and these are not available for the general purposes of the charity. Free reserves at 31 March 2017 are £205,950 and comprise unrestricted funds less net fixed assets.

Based on projected income and expenditure, the Trustees have established that the organisation requires reserves of £300,000-350,000 for the risk mitigation element. However, the Trustees authorised a reduced level of risk reserves for a temporary period in order to invest reserves in the new office. The Trustees are determined that securing continuity of service for our clients is a priority and this is factored into our future financial planning and the level of reserves. Current forecasts indicate that risk reserves will reach an appropriate level in the next two years. We will continue to monitor forecasts very closely and ensure that we have an appropriate level of reserves to underpin our strategy.

The Trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account which earns a competitive rate of interest. 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 30 March 2010.

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.

## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2017

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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 limited to two terms of three years each.

To ensure that the Trustees are able to make informed decisions about the strategic direction of our services, we have reserved places in the Trustee complement for former service users, both from ex-prisoners (with the consent of the Charity Commission) and from the family group.

As at the 31<sup>st</sup> March 2017, we had been unsuccessful in our attempts to recruit a new Treasurer and, while we continued our endeavours to find a replacement, the Trustees requested that the current office holder remain in this essential role. A candidate has since been identified and there will be a structured handover during the next year.

During the year we recruited four new Trustees and were also delighted to welcome two new patrons, the Rt. Hon. Dominic Grieve QC MP and Sir David Wootton.

#### **Organisational structure and decision making**

Decisions on strategic direction, key policies and financial and legal requirements are taken at Trustee meetings. Some Board members also participate in committees and working groups which consider in detail such matters as finance and provide recommendations to the main 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.

#### **Induction and training of Trustees**

All new Trustees are required to complete an induction programme. They are given a comprehensive pack containing copies of key documents, organisational information and information relating to their duties as Trustees. They then spend time in the office in each department to obtain more in-depth knowledge of the services provided and operations. On-going training needs are identified as appropriate and addressed through a variety of means, including Board papers, leadership days 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.

#### **Pay policy for senior staff**

The Trustees and the senior management team comprise 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 safeguard the services provided 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.

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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 pay scales.

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 e.g. sick pay, maternity/paternity pay as well as annual leave and pension contributions.

#### **Relationships with other organisations**

The Charity works closely with the FCO and HMPPS to support its clients. It also has an extensive network of relationships with other non-profit organisations.

#### **Volunteers**

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

#### **Risk management**

During the year the Risk Working Group, comprising Trustees and senior staff reviewed how we assess and measure risk. The key items that ranked most highly were:

- Office space constraints hampering service delivery – this has now been addressed by the office move.
- Too few income sources – a new fundraising strategy was completed and approved by the Trustees in March 2016.
- Recruitment of fundraising staff – this is an ongoing problem for the whole charity sector. We continue to invest in the training and professional development of our staff.

The high risk items are reported on at each board meeting and reviewed regularly by the senior management team and twice a year by the Risk Working Group and the Trustees review 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;
- 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.

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2017**

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are 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 during the year.

#### **AUDITORS**

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

#### **APPROVAL**

The report was approved by the Trustees on 26 September 2017 and signed on its behalf by:

**Richard Price**, Chair



## PRISONERS ABROAD

### LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31<sup>st</sup> March 2017

Trustees	<p>Chrissie Ashley appointed 10 December 2014</p> <p>Mark Atkinson appointed 10 December 2015</p> <p>Martin Atkinson appointed 4 July 2017</p> <p>Mary Catterall appointed 10 December 2015</p> <p>Stuart Cole appointed 23 June 2011</p> <p>Sue Hall resigned 28 March 2017</p> <p>Nick Hardwick, Vice-Chair appointed 30 March 2016</p> <p>Charles Harris retired 4 July 2017</p> <p>Wayne Murray appointed 4 July 2017</p> <p>Vivienne Nathanson appointed 10 December 2015</p> <p>Richard Price, Chair appointed 12 March 2014</p> <p>Toby Rogers appointed 4 July 2017</p> <p>Matthew Rhodes appointed 12 March 2014</p> <p>Lynn Saunders appointed 23 June 2011</p> <p>Fiona Shaw, Treasurer appointed 21 May 2002</p> <p>Paul Sizeland resigned 28 March 2017</p>										
Company Secretary	Zeta MacDonald										
Key Management Personnel	<table> <tr> <td>Chief Executive</td><td>Pauline Crowe</td></tr> <tr> <td>Head of Service Delivery</td><td>Theresa Gilson</td></tr> <tr> <td>Director of Fundraising &amp; Communications</td><td>(currently vacant)</td></tr> <tr> <td>Head of Finance</td><td>Nancy Wright</td></tr> <tr> <td>Head of Human Resources &amp; Operations</td><td>Zeta MacDonald</td></tr> </table>	Chief Executive	Pauline Crowe	Head of Service Delivery	Theresa Gilson	Director of Fundraising & Communications	(currently vacant)	Head of Finance	Nancy Wright	Head of Human Resources & Operations	Zeta MacDonald
Chief Executive	Pauline Crowe										
Head of Service Delivery	Theresa Gilson										
Director of Fundraising & Communications	(currently vacant)										
Head of Finance	Nancy Wright										
Head of Human Resources & Operations	Zeta MacDonald										
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)</p> <p>Website <a href="http://www.prisonersabroad.org.uk">http://www.prisonersabroad.org.uk</a></p> <p>Email <a href="mailto:info@prisonersabroad.org.uk">info@prisonersabroad.org.uk</a></p>										
Auditors	<p>Kingston Smith</p> <p>Devonshire House, 60 Goswell Road, London, EC1M 7AD</p>										
Solicitors	<p>Hogan Lovells</p> <p>Atlantic House, Holborn Viaduct, London, EC1A 2FG</p>										
Bankers	<p>National Westminster Bank plc</p> <p>218 Upper Street, London, N1 1SA</p> <p>CCLA Investment Management Ltd COIF Charity Funds</p> <p>85 Queen Victoria Street, London, EC2V</p>										

## PRISONERS ABROAD

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRISONERS ABROAD For the year ended 31<sup>st</sup> March 2017

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We have audited the financial statements of Prisoners Abroad for the year ended 31 March 2017 which comprise the Statement of Financial Activities (incorporating the Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The financial reporting standard applicable in the UK and Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken for no purpose other than to draw to the attention of the charitable company's members those matters which we are required to include in an auditor's report addressed to them. 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.

#### **Respective responsibilities of Trustees and Auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 13, the Trustees (who are 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on the financial statements**

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 2017 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 properly prepared in accordance with the requirements of the Companies Act 2006.

## PRISONERS ABROAD

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRISONERS ABROAD For the year ended 31<sup>st</sup> March 2017

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#### Opinion on other matter 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 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' report and from preparing a strategic report.

**Sandra De Lord, Senior Statutory Auditor**

for and on behalf of Kingston Smith LLP, Statutory Auditor

Devonshire House  
60 Goswell Road  
London EC1M 7AD

Date:

# PRISONERS ABROAD

## STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) For the year ended 31 March 2017

		Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £	Restricted Funds 2016 £	Unrestricted Funds 2016 £	Total Funds 2016 £
	Note						
<b>INCOME FROM</b>							
Donations and legacies	2	828,995	696,593	<b>1,525,588</b>	<i>658,794</i>	<i>938,475</i>	<i>1,597,269</i>
Investments - bank interest		-	964	<b>964</b>	-	<i>1,309</i>	<i>1,309</i>
<b>TOTAL INCOME</b>		<u>828,995</u>	<u>697,557</u>	<u><b>1,526,552</b></u>	<u><i>658,794</i></u>	<u><i>939,784</i></u>	<u><i>1,598,578</i></u>
<b>EXPENDITURE ON</b>							
Raising funds	3	-	320,123	<b>320,123</b>	-	<i>291,333</i>	<i>291,333</i>
Charitable activities	4	838,337	553,999	<b>1,392,336</b>	<i>684,278</i>	<i>616,253</i>	<i>1,300,531</i>
<b>TOTAL EXPENDITURE</b>		<u>838,337</u>	<u>874,122</u>	<u><b>1,712,459</b></u>	<u><i>684,278</i></u>	<u><i>907,586</i></u>	<u><i>1,591,864</i></u>
<b>Net (deficit)/ income and movement in funds</b>		(9,342)	(176,565)	<b>(185,907)</b>	<i>(25,484)</i>	32,198	<i>6,714</i>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		<u>29,311</u>	<u>574,102</u>	<u>603,413</u>	<u>54,795</u>	<u>541,904</u>	<u>596,699</u>
<b>Total funds carried forward</b>		<u><u>19,969</u></u>	<u><u>397,537</u></u>	<u><u><b>417,506</b></u></u>	<u><u>29,311</u></u>	<u><u>574,102</u></u>	<u><u>603,413</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 21 to 30 form part of these financial statements.

# PRISONERS ABROAD

Company Number 04333963

## BALANCE SHEET

As at 31 March 2017

	Note	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	191,587	48,297
<b>CURRENT ASSETS</b>			
Debtors	11	79,042	146,618
Cash at bank and in hand		331,526	447,667
<b>Total Current Assets</b>		<b>410,568</b>	<b>594,285</b>
<b>LIABILITIES</b>			
Creditors falling due within one year	12	(97,730)	(39,169)
<b>NET CURRENT ASSETS</b>		<b>312,838</b>	<b>555,116</b>
Creditors falling due more than one year	12	(86,919)	-
<b>Total Assets less Liabilities</b>		<b>417,506</b>	<b>603,413</b>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted Funds	14	19,969	29,311
Unrestricted - General Funds	14	397,537	574,102
<b>Total Charity funds</b>		<b>417,506</b>	<b>603,413</b>

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

The financial statements were approved and authorised for issue by the Trustees on 26 September 2017 and signed on their behalf by:

**Richard Price**  
Chair

**Fiona Shaw**  
Treasurer

The notes on pages 21 to 30 form part of these financial statements.

# PRISONERS ABROAD

## STATEMENT OF CASHFLOWS

For the year ended 31 March 2017

	Note	Total Funds 2017 £	Total Funds 2016 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash used in operating activities	16	<u>(74,609)</u>	<u>(22,009)</u>
<b>CASH USED IN INVESTING ACTIVITIES</b>			
Interest Income		964	1,309
Purchase of tangible fixed assets		(173,654)	(14,775)
Cash used in investing activities		<u>(172,690)</u>	<u>(13,466)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase in cash due to cash loan		150,000	-
Interest paid against bank loan		(3,579)	-
Capital payments made against bank loan		(15,263)	-
Cash provided from investing activities		<u>131,158</u>	<u>-</u>
Decrease in cash and cash equivalents in the year		(116,141)	(35,475)
Cash and cash equivalents at the beginning of the year		447,667	483,142
Total cash and cash equivalents at the end of the year		<u><u>331,526</u></u>	<u><u>447,667</u></u>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31<sup>st</sup> March 2017

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#### 1. 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.

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 donation and investment income. 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 15. 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 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. The aim and use of each restricted fund is set out in the notes to the financial statements.

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31<sup>st</sup> March 2017

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#### 1. ACCOUNTING POLICIES (continued)

##### 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.

##### 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.



## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31<sup>st</sup> March 2017

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#### 1. ACCOUNTING POLICIES (continued)

##### 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.

##### 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

Only 'basic' financial instruments as defined under FRS 102 are held which are initially recognised at transaction value and subsequently at recoverable amount. No amortisation is required as financial assets only include accrued income totalling £10,527 and financial liabilities only comprise accounts payable and accruals totalling £22,691 and bank loan totalling £134,737.

##### 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 2017

### 2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £	<i>Restricted Funds 2016 £</i>	<i>Unrestricted Funds 2016 £</i>	<i>Total Funds 2016 £</i>
Foreign & Commonwealth Office	317,645	-	<b>317,645</b>	<i>44,544</i>	<i>265,225</i>	<i>309,769</i>
Ministry of Justice - HMPPS	-	225,000	<b>225,000</b>	<i>-</i>	<i>225,000</i>	<i>225,000</i>
The Big Lottery Fund	45,350	-	<b>45,350</b>	<i>92,000</i>	<i>-</i>	<i>92,000</i>
Trust grants	457,250	204,500	<b>661,750</b>	<i>521,750</i>	<i>149,325</i>	<i>671,075</i>
Individual & corporate donations	8,750	232,527	<b>241,277</b>	<i>500</i>	<i>196,273</i>	<i>196,773</i>
Legacies	-	26,066	<b>26,066</b>	<i>-</i>	<i>90,652</i>	<i>90,652</i>
Gifts in-kind	-	8,500	<b>8,500</b>	<i>-</i>	<i>12,000</i>	<i>12,000</i>
Total	<b>828,995</b>	<b>696,593</b>	<b>1,525,588</b>	<i>658,794</i>	<i>938,475</i>	<i>1,597,269</i>

### 3 COSTS OF RAISING FUNDS

	Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £	<i>Restricted Funds 2016 £</i>	<i>Unrestricted Funds 2016 £</i>	<i>Total Funds 2016 £</i>
Staff costs	-	191,573	<b>191,573</b>	<i>-</i>	<i>206,052</i>	<i>206,052</i>
Governance and Support costs	-	4,101	<b>4,101</b>	<i>-</i>	<i>3,868</i>	<i>3,868</i>
Other costs	-	124,449	<b>124,449</b>	<i>-</i>	<i>81,413</i>	<i>81,413</i>
Total	<b>-</b>	<b>320,123</b>	<b>320,123</b>	<i>-</i>	<i>291,333</i>	<i>291,333</i>

### 4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £	<i>Restricted Funds 2016 £</i>	<i>Unrestricted Funds 2016 £</i>	<i>Total Funds 2016 £</i>
Client Services:						
Overseas Prisoners Service	376,254	149,702	<b>525,956</b>	<i>231,794</i>	<i>276,125</i>	<i>507,919</i>
Family Service	118,000	160,693	<b>278,693</b>	<i>117,000</i>	<i>131,273</i>	<i>248,273</i>
Resettlement Service	344,083	243,604	<b>587,687</b>	<i>335,484</i>	<i>208,855</i>	<i>544,339</i>
Total	<b>838,337</b>	<b>553,999</b>	<b>1,392,336</b>	<i>684,278</i>	<i>616,253</i>	<i>1,300,531</i>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

#### 4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct Staff Costs 2017 £	Grants Payable to Individuals 2017 £	Other Direct Costs 2017 £	Governance & Support Costs 2017 £	Total 2017 £
Client Services:					
Overseas Prisoners Service	254,688	120,910	113,896	36,461	<b>525,955</b>
Family Service	178,005	11,550	74,377	14,761	<b>278,693</b>
Resettlement Service	253,448	181,402	89,258	63,580	<b>587,688</b>
Total	<u>686,141</u>	<u>313,862</u>	<u>277,531</u>	<u>114,802</u>	<u><b>1,392,336</b></u>
	<i>2016 £</i>	<i>2016 £</i>	<i>2016 £</i>	<i>2016 £</i>	<i>2016 £</i>
Client Services:					
Overseas Prisoners Service	246,265	141,365	86,164	34,126	507,920
Family Service	170,656	10,463	53,345	13,809	248,273
Resettlement Service	237,890	164,541	83,275	58,632	544,338
Total	<u>654,811</u>	<u>316,369</u>	<u>222,784</u>	<u>106,567</u>	<u>1,300,531</u>

#### 5 GRANTS PAYABLE TO INDIVIDUALS

	Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £	Restricted Funds 2016 £	Unrestricted Funds 2016 £	Total Funds 2016 £
Prisoner welfare & survival	35,000	62,773	<b>97,773</b>	40,000	60,121	100,121
Refunds of prior year grants for released clients	-	(21,749)	<b>(21,749)</b>	-	(3,994)	(3,994)
Prisoner health	21,269	9,562	<b>30,831</b>	7,000	18,139	25,139
Prisoner education & personal development	1,339	1,518	<b>2,857</b>	2,000	2,307	4,307
Prisoner magazine subscriptions	-	11,198	<b>11,198</b>	-	15,791	15,791
Family travel	3,000	8,550	<b>11,550</b>	3,000	7,463	10,463
Resettlement emergency accommodation	83,157	1,827	<b>84,984</b>	66,568	3,425	69,993
Resettlement travel	24,524	1,962	<b>26,486</b>	28,016	-	28,016
Resettlement subsistence	17,560	8,962	<b>26,522</b>	27,118	-	27,118
Resettlement housing access	42,710	700	<b>43,410</b>	39,415	-	39,415
Total	<u>228,559</u>	<u>85,303</u>	<u><b>313,862</b></u>	<u>213,117</u>	<u>103,252</u>	<u>316,369</u>

# PRISONERS ABROAD

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

### 6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising Funds 2017 £	Charitable Activities 2017 £	Total 2017 £	Raising Funds 2016 £	Charitable Activities 2016 £	Total 2016 £
Human Resource support	1,877	35,662	37,539	1,779	33,806	35,585
Finance	1,230	60,258	61,488	1,103	54,023	55,126
Governance	994	18,882	19,876	986	18,738	19,724
Total	4,101	114,802	118,903	3,868	106,567	110,435

### 7 NET INCOME/(EXPENDITURE)

	2017 £	2016 £
This is stated after charging:		
Operating lease payments	103,278	46,008
Depreciation of tangible fixed assets: owned by the charity	30,364	10,763
Auditors' remuneration - audit services	8,880	7,878

### 8 STAFF COSTS AND NUMBERS

	2017 £	2016 £
Wages and salaries	846,688	824,592
Social security costs	87,402	83,749
Pension costs	50,692	52,433
Total	984,782	960,774

The average number of staff employed was 27 (2016: 25.5) and the average number of full time equivalent employees during the year was as follows:

	2017 No.	2016 No.
Overseas Prisoner Support Service	7	7
Family Support Service	5	5
Resettlement Service	6	5
Support and Governance	2	2
Fundraising	5	4
Total	25	23

# PRISONERS ABROAD

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

### 8 STAFF COSTS AND NUMBERS (continued)

The number of employees whose emoluments amounted to £60,000 - £70,000 during the year was 1 (2016: 1). That employee received a pension contribution of £4,510 (2016: £4,510). No other benefits were received.

#### Trustees and key management personnel

No Trustee received remuneration in the period (2016: £Nil). Total travel expenses of £1,005 (2016: £920) were paid to 2 (2016: 2) Trustees during the period.

Total donations received from Trustees were £3,663 (2016: £3,905)

There were no related party transactions during the year.

Key management personnel include the Trustees, Chief Executive and senior staff reporting directly to the Chief Executive. The total employee benefits, including pension contributions of the charity's key management personnel were £256,060 (2016: £277,108)

### 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 £50,692 (2016: £52,443). There was an outstanding contribution payable to the fund at the balance sheet date of £Nil (2016: £Nil).

### 10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2016	30,663	127,044	<b>157,707</b>
Additions	3,750	169,904	<b>173,654</b>
Disposals	(20,931)	(42,901)	<b>(63,832)</b>
At 31 March 2017	<u>13,482</u>	<u>254,047</u>	<u><b>267,529</b></u>
<b>Depreciation</b>			
At 1 April 2016	20,931	88,479	<b>109,410</b>
Charge for the year	1,199	29,165	<b>30,364</b>
Disposals	(20,931)	(42,901)	<b>(63,832)</b>
At 31 March 2017	<u>1,199</u>	<u>74,743</u>	<u><b>75,942</b></u>
<b>Net book value</b>			
At 31 March 2017	<u><b>12,283</b></u>	<u><b>179,304</b></u>	<u><b>191,587</b></u>
At 31 March 2016	<u><i>9,732</i></u>	<u><i>38,565</i></u>	<u><i>48,297</i></u>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

#### 11 DEBTORS

	2017 £	2016 £
<b>Due within one year</b>		
Sundry debtors	10,447	5,305
Accrued income	10,527	97,886
Prepayments	58,068	43,427
	<u>79,042</u>	<u>146,618</u>
Total	<u>79,042</u>	<u>146,618</u>

#### 12 CREDITORS

	2017 £	2016 £
<b>Amounts falling due within one year</b>		
Trade creditors	9,828	5,983
Social security and other taxes	23,724	20,001
Other creditors	3,497	5,325
Accruals	12,863	7,860
Loan	47,818	-
	<u>97,730</u>	<u>39,169</u>
Total	<u>97,730</u>	<u>39,169</u>
<b>Amounts falling due after one year</b>		
CAF Venturesome Loan - due within 2 to 5 years	<u>86,919</u>	<u>-</u>

The loan is provided by way of an unsecured facility with interest charged at the rate of 6.5% per annum. The loan is repayable in equal monthly instalments.

#### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2017 £	Unrestricted Funds 2017 £	Total Funds 2017 £	Restricted Funds 2016 £	Unrestricted Funds 2016 £	Total Funds 2016 £
Tangible fixed assets	-	191,587	191,587	-	48,297	48,297
Current assets	19,969	390,599	410,568	29,311	564,974	594,285
Creditors due within one year	-	(97,730)	(97,730)	-	(39,169)	(39,169)
Creditors due over one year	-	(86,919)	(86,919)	-	-	-
	<u>19,969</u>	<u>397,537</u>	<u>417,506</u>	<u>29,311</u>	<u>574,102</u>	<u>603,413</u>
Total	<u>19,969</u>	<u>397,537</u>	<u>417,506</u>	<u>29,311</u>	<u>574,102</u>	<u>603,413</u>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

#### 14 STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
<b>Restricted Funds</b>				
Big Lottery	22,285	45,350	67,292	343
City Bridge Trust	7,026	235,000	231,291	10,735
Foreign and Commonwealth Office	-	317,645	317,645	-
Other donors	-	231,000	222,109	8,891
Total Restricted Funds	29,311	828,995	838,337	19,969
Total Unrestricted Funds	574,102	697,557	874,122	397,537
Total Funds	603,413	1,526,552	1,712,459	417,506

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2017 arises from grants on which some expenditure is still to be incurred in the next financial year.

Key restricted funding during the year included:

The FCO provided funding for the overseas prisoner support service and the Human Rights Advisor post.

The Tolkien Trust, The Law Society, the Rainford Trust and Harry Stephen Verney Fund supported the overseas prisoners support service.

The Persula Foundation and Oakdale Trust gave grants towards our overseas Medical Fund. The Aldo Trust funded the foreign language materials sent to overseas prisoners.

Family service was supported by The Esmee Fairbairn Foundation, The Henry Smith Charity, The Garfield Weston Trust and The Wates Foundation. The Michael and Shirley Hunt Charitable Trust funded family travel grants.

The Big Lottery Fund awarded a five year grant towards our resettlement service Rebuilding Lives Project.

Resettlement service was supported by The Drapers Charitable Fund, The Beatrice Laing Trust, The Valentine Trust, The Amberstone Trust, Erach & Roshan Sadri Foundation, The Sir James Reckitt Charity and the Hickenbotham Charitable Trust.

The City Bridge Trust continued to fund the Resettlement grants program and client basic needs packs.

Resettlement work preparation received support from Clifford Chance, the 29th of May Charitable Trust and the RBS Skills & Opportunities Fund.

#### 15 OPERATING LEASE COMMITMENTS

	Land and buildings		Office Equipment	
	2017 £	2016 £	2017 £	2016 £
<b>Falling due:</b>				
Within 1 year	126,170	40,263	-	-
Between 2 and 5 years	410,053	120,788	-	-
Total	536,223	161,051	-	-

Amounts payable in respect of operating leases are shown above, analysed according to the expiry date of the leases.

# PRISONERS ABROAD

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

### 16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	<b>Total Funds 2017 £</b>	<i>Total Funds 2016 £</i>
Net movement in funds	<b>(185,907)</b>	<i>6,714</i>
Add back depreciation charge	<b>30,364</b>	<i>10,763</i>
Deduct interest shown in investing activities	<b>(964)</b>	<i>(1,309)</i>
Interest paid against bank loan	<b>3,579</b>	<i>-</i>
Decrease/ (increase) in debtors	<b>67,576</b>	<i>(37,938)</i>
Increase/ (decrease) in creditors	<b>10,743</b>	<i>(239)</i>
<b>Cash used in operating activities</b>	<b><u>(74,609)</u></b>	<i><u>(22,009)</u></i>