

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**ALISON WARD ACCOUNTANTS**  
**CHARTERED CERTIFIED ACCOUNTANTS**

**28 HILLS ROAD**  
**BUCKHURST HILL**  
**ESSEX IG9 5RS**

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND  
TRUSTEE'S REPORT - STATUTORY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**Trustee** Prisoners of Conscience Appeal Fund (Trustee) Limited

**Directors of the Corporate Trustee**

Ian Baker  
Dr Lynn Bindman (appointed July 2017)  
Victoria Brittain  
Dorothy Connell  
John Cooper QC  
Stefanie Grant  
Roger Harrison  
David Ivy  
Catriona Jarvis  
Maria Saro-Wiwa  
Ansel Wong

**Chief Executive**

Lynn Carter

**Principal address of the charity**

P O Box 61044  
London SE1 1UP

**Charity number**

213766

**Bankers**

HSBC PLC  
90 Baker Street  
London W1U 6AX

CAF Bank Limited  
Kings Hill  
West Malling  
Kent ME19 4TA

**Independent examiner**

Alison Ward FCCA  
Alison Ward Accountants  
Chartered Certified Accountants  
28 Hills Road  
Buckhurst Hill  
Essex IG9 5RS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
TRUSTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 December 2017. The statutory information is shown on Page 1.

**Structure, Governance and Management**

**Constitution and Charity Objectives**

The Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a Charitable Trust with the object of relieving the hardship of prisoners of conscience and their families and also to cover the costs of travel and resettlement of former prisoners of conscience who have been granted asylum in other countries. In addition, it can provide funds for the relief of poverty of those who have fled their country to avoid being imprisoned for their political or religious beliefs; but excluding those guilty of crimes of violence, inciting violence, or fomenting hatred between races.

In 2011 a new company was established; The Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole corporate trustee of the charity. All the serving trustees resigned in December 2011 and except for two of their number, they were all appointed as Directors of the Corporate Trustee. The object of PoC has now been condensed as follows:

The object of the charity is to relieve the poverty of any person throughout the world (and any spouse, child or dependant of any such person) who has performed an act of conscience for which he or she has been, or are likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence.

**Recruitment and Appointment of Trustees**

PoC no longer has any individual trustees. Its sole trustee is the Corporate Trustee. The Corporate Trustee is therefore responsible for the management of the charitable funds of the Charity. In practice, the Corporate Trustee is represented by and makes decisions through its board of directors who are responsible for running the Corporate Trustee. This structure is illustrated below:

Board of Directors (those who were previously trustees of the Charity)

Prisoners of Conscience Appeal Fund (Trustee) Limited  
(the Corporate Trustee)

The Prisoners of Conscience Appeal Fund  
(the Charity)

**Organisation**

PoC is administered by a sole corporate trustee, the board of which meets four times a year. The charity is also supported by a number of distinguished Patrons.



**THE PRISONERS OF CONSCIENCE APPEAL FUND  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**Induction and Training of Directors of the Corporate Trustee**

Once a Director has been appointed, they are issued with written guidelines, the Trust Deed and the Memorandum and Articles of the Corporate Trustee to enable them to fulfil their role as Director of the Corporate Trustee. To assist with their induction they will be partnered with a serving Director when they first start assessing grants. They are also made aware of their legal responsibilities as Directors of the Corporate Trustee and the legal responsibilities of the Corporate Trustee, as Trustee of PoC.

All Directors meet quarterly and are in regular contact with the Chief Executive. The Board monitors the strategy implemented by the Chief Executive. Directors also remain very closely involved with PoC's activities, as a rotating sub-committee of at least two Directors approve every grant made.

**Equal Opportunities**

PoC opposes direct and indirect discrimination in relation to recruitment and training of Directors on the grounds of race, ethnic origin, religion, colour, or marital status, sexual orientation, physical disability, spent criminal conviction, age and social background. This also applies to paid staff and volunteers.

PoC's employment/recruitment practices will be based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the Prisoners of Conscience Appeal Fund. PoC needs the contribution of all members of society. Thus, active steps are taken to ensure that all members of the community should have equal opportunity to give service.

**Grant Making Policy**

PoC's charitable purpose is to relieve poverty for a specific beneficiary group by offering financial grants to eligible prisoners of conscience and their families. A prisoner of conscience refers to any person throughout the world (and any spouse, child or dependant of any such person) who has performed an act of conscience for which he or she has been, or are likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence.

Applications for financial grants are made through approved third-party agencies on behalf of individuals and families. The aim is to help people whose lives have been destroyed by persecution to make a new start. PoC must be satisfied that these criteria have been met and that the needs of any persons seeking assistance are clearly established. PoC must also ensure that in allocating its financial grants to its beneficiaries does not result in any detrimental effects to the beneficiary themselves or their families or any other section of society or the environment.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**Public Benefit**

PoC uses its donated funds for financial grants for its beneficiaries, regardless of where they live and at no cost to them personally. As there are few other organisations that can offer similar support to this group of individuals, in most cases, PoC is the only organisation that can offer such assistance to prisoners of conscience and their families worldwide. PoC also uses its resources to fund bursaries, to allow prisoners of conscience in the UK to convert their qualifications to UK-recognised standards, enabling them to resume their lives and careers in exile. We believe that offering such vital support to people in distress at key times in their lives is of a public benefit as well as a benefit to the individuals concerned.

The Trustee of PoC has paid due regard to the Charity Commission's guidance on public benefit and is satisfied that PoC is fulfilling its responsibilities with regard to public benefit.

**Activities in 2017**

To further our aim of relieving the poverty of prisoners of conscience, we distributed 126 grants totalling £111,580. We also logged an additional 161 dependants, which gives a total of people assisted at 287.

In order to carry out our work in 2017 we collaborated with 36 different referral agencies in the UK and overseas. Grant requests are processed weekly through our secure online grant application system and a sub-committee of two trustees approve each application, with advice from the office.

PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen and include many organisations who are working on the ground with the beneficiary group we aim to assist. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy.

As with all of our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working. We will continue to work closely with our overseas referral agencies to be in a position to offer urgent financial relief when it is needed, while taking into account the safety and security of both the applicant and the referral agency staff.



**THE PRISONERS OF CONSCIENCE APPEAL FUND  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

*Use of grants*

The aim is to help people whose lives have been destroyed by persecution to make a new start. Our grants cover three broad purposes - relief, resettlement and rehabilitation. Our turnaround time for granting applications is swift, usually taking about two weeks to make a decision, with emergencies being able to be handled in 24 hours or less.

Our grants are typically used to supply the applicant's urgent basic needs which include food, clothes, furniture, medical help for their special needs which arise as a result of torture, and educational costs. Larger grants can cover travel costs for family reunion and emergency grants for food and safe accommodation for victims immediately after persecution or torture occurs.

We also have a separate 'Bursaries Fund', which allocates educational grants for re-qualification costs and post-graduate fees to enable refugee professionals in exile to convert their existing qualifications in order to secure employment on a level commensurate with their skills and experience, enabling them to fulfil their potential and contribute more quickly to the economic, social and cultural life of the UK, which is not just an individual benefit but a public benefit for the community as a whole.

For each grant awarded we receive signed receipts from our recipients and, in many cases, letters of thanks. We receive constant evidence of just what a huge difference our grants can make. A Prisoners of Conscience grant is not just about practical help. It shows people who have been brave enough to stand by their principles that others admire their courage.

*Fundraising*

We fundraise annually to raise the income to support all our activities. Our two principal sources of income are charitable trusts in the UK and individual donors in the UK and overseas. Although many give regularly, very few give confirmed pledges to us in advance so we have to write regularly to each of our donors. We normally report to charitable trusts annually throughout the year and we normally request assistance from our individual donors between three and four times in a year.

Donations from individuals amounted to £107,891 in 2017. We also benefited from the generous support of 50 different Charitable Trusts in 2017 totalling £139,679 and received £32,430 in legacy income.

We are very grateful to the Sigrid Rausing Trust who awarded an unrestricted grant of £15,000 grant in December 2017, which will go towards core costs and IT infrastructure development.

*Online and Social Media*

We continued to send e-newsletters to all of our online supporters on an ad-hoc basis. In addition we also have over 840 people from around the world following us on the social networking site Facebook and 640 following us on Twitter.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**Events**

*Clifford Chance Bursaries Reception*

This event is a highlight of the PoC calendar each year where our donors can mingle with our successful bursary holders, staff, trustees, patrons and volunteers. Clifford Chance have kindly hosted this event every year since our 50th anniversary year in 2012. Hosted by our patron, Sir Geoffrey Nice QC, other speakers on the night included three bursary holders from the Democratic Republic of Congo, Iran and Nepal.

*Big Give Christmas Challenge*

We were lucky enough again to take part in the Big Give Christmas Challenge where, for a limited time, donors were able to have their donations doubled if they donated through the Big Give initiative. We focused on our Bursaries Fund again this year exceeded our target of £20,000 by nearly £7,500 thanks to our generous supporters.

**Risk Management**

The Directors of the Corporate Trustee have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The Charity makes grants to individual prisoners of conscience - people (and their families) who are generally at great risk in countries with oppressive regimes. Due to issues surrounding the safety and security of our beneficiaries, it is not advisable for all our areas of operation to be published. Therefore, only certain overseas countries where our beneficiaries are resident are detailed in our 'Restricted funds' on page 21 as well as being detailed in our Annual Return to the Charity Commission.

**Reserves Policy**

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £60,000, plus any restricted funds. This provides sufficient funds to cover management and administration and support costs for a six-month period. To this end a fund has been designated for this purpose.

**Investment Policy**

The Directors of the Corporate Trustee have considered the most appropriate policy for investing funds and has found that investment in the Caf Bank Ltd. High Interest Account is the most suitable for the charity's requirements.

PoC has a Treasurer on the Board and has several sub-committees, one of which is focused on finance.



**THE PRISONERS OF CONSCIENCE APPEAL FUND  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**Statement of Trustee's Responsibilities**

Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report was approved by the Corporate Trustee on the 27th June 2018 and signed on its behalf.



Ansel Wong  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEE OF THE PRISONERS OF CONSCIENCE APPEAL FUND  
FOR THE YEAR ENDED 31 DECEMBER 2017**

I report to the trustee on my examination of the accounts of the The Prisoners of Conscience Appeal Fund (the Trust) for the year ended 31 December 2017.

**Responsibilities and basis of report**

As the charity trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alison Ward FCCA  
Alison Ward Accountants  
28 Hills Road  
Buckhurst Hill  
Essex IG9 5RS

27th June 2018

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

		Unrestricted Note Funds £	Restricted Funds £	Designated Funds £	Total 2017 £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2016 £
<b>Income:</b>									
Donations and legacies	4	191,576	92,619	-	284,195	243,335	91,570	-	334,905
Other trading activities	5	-	-	-	-	1,397	-	-	1,397
Income from investments	6	54	-	-	54	163	-	-	163
<b>Total income</b>		<u>191,630</u>	<u>92,619</u>	<u>-</u>	<u>284,249</u>	<u>244,895</u>	<u>91,570</u>	<u>-</u>	<u>336,465</u>
<b>Expenditure on:</b>									
Raising funds	7	60,148	-	-	60,148	58,275	-	-	58,275
Charitable activities	8	141,345	88,351	-	229,696	135,406	136,469	-	271,875
<b>Total expenditure</b>		<u>201,493</u>	<u>88,351</u>	<u>-</u>	<u>289,844</u>	<u>193,681</u>	<u>136,469</u>	<u>-</u>	<u>330,150</u>
<b>Net income\ (expenditure)</b>		<u>(9,863)</u>	<u>4,268</u>	<u>-</u>	<u>(5,595)</u>	<u>51,214</u>	<u>(44,899)</u>	<u>-</u>	<u>6,315</u>
Transfer between funds	9	2,175	(2,175)	-	-	(31,681)	31,681	-	-
<b>Reconciliation of funds</b>									
Total funds brought forward		<u>73,950</u>	<u>10,325</u>	<u>60,000</u>	<u>144,275</u>	<u>54,417</u>	<u>23,543</u>	<u>60,000</u>	<u>137,960</u>
<b>Total funds carried forward</b>		<u>66,262</u>	<u>12,418</u>	<u>60,000</u>	<u>138,680</u>	<u>73,950</u>	<u>10,325</u>	<u>60,000</u>	<u>144,275</u>

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

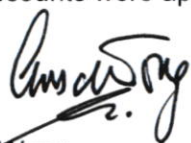
The notes on pages 11 to 22 form part of these financial statements



**THE PRISONERS OF CONSCIENCE APPEAL FUND  
BALANCE SHEET AT 31 DECEMBER 2017**

	Note	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	11	-	320
<b>CURRENT ASSETS</b>			
Debtors	12	16,273	18,112
Cash at bank and in hand		153,130	191,424
		169,403	209,536
<b>CREDITORS: Amounts falling due within one year</b>	13	(30,723)	(65,581)
<b>NET CURRENT ASSETS</b>		138,680	143,955
<b>NET ASSETS</b>		138,680	144,275
<b>RESERVES</b>			
Unrestricted funds	14 & 15	66,262	73,950
Designated funds	14 & 15	60,000	60,000
Restricted funds	14 & 15	12,418	10,325
		138,680	144,275

The accounts were approved by the Trustee on 27th June 2018 and signed on its behalf by



Ansel Wong  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

The notes on pages 11 to 22 form part of these financial statements

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. ACCOUNTING POLICIES**

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

**1a. Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) as amended by Update Bulletin 1 issued in February 2016 and the Financial Reporting Standard applicable in the UK Republic of Ireland (FRS 102).

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

**1b. Tangible fixed assets**

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

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

	%
Office equipment	25

**1c. Preparation of the accounts on a going concern basis**

The Prisoners of Conscience Appeal Fund has reported a net deficit of £5,595 for the year. The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate is a significant area of uncertainty which the Trustee has mitigated by reviewing the activities of the charity. The charity remains in regular contact with donors to secure their on-going support.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. ACCOUNTING POLICIES (CONTINUED)**

**1d. Income**

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**1e. Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. The Trustee's annual report contains information about the contribution to the charity made by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1f. Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.



**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. ACCOUNTING POLICIES (CONTINUED)**

**1g. Funds**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

**1h. Expenditure and irrecoverable VAT**

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

- Costs of raising funds comprise the costs of administering the donor data base and associated support costs.
- Expenditure on charitable activities includes the costs of making relief grants and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

**1i. Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the charity's grant programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 10.

**1j. Operating leases**

The charity classifies the lease on the office as an operating lease; the title to the property remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**1k. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. ACCOUNTING POLICIES (CONTINUED)**

**1l. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1m. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1n. Taxation**

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

**1o. Pensions**

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

**2. Operating (deficit)/surplus**

	2017 £	2016 £
The (deficit)/surplus is stated after charging:		
Independent examiner's fee	2,016	2,016
Depreciation and amortisation		
Tangible assets: owned	320	319
Staff costs (note 3)	117,382	114,694

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**3. Staff costs and remuneration of key management personnel**

The charity considers its Key Management Personnel to be the directors of the corporate trustee and the Director.

Staff costs during the year amounted to:	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries (including holiday pay accrual)	103,594	101,589
Social security costs	7,679	7,661
Pension costs	6,110	5,444
	<u>117,383</u>	<u>114,694</u>

The average monthly number of full time equivalent of employees during the year was 2.2 (2016 - 2.2).

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

**4. Donations and legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations - trusts	69,429	70,250	139,679	106,674
Donations - other	89,717	18,174	107,891	117,237
Donations in kind	-	4,195	4,195	4,955
Legacies	32,430	-	32,430	106,039
	<u>191,576</u>	<u>£ 92,619</u>	<u>284,195</u>	<u>334,905</u>

The charity is grateful to Clifford Chance for hosting the Bursaries Reception in December 2017. The value of this to the charity is estimated at £4,195 (2016 - £4,955). The estimated value of these services is recognised within incoming resources as a donation, and an equivalent charge included within Charitable activities under Other costs.

The charity benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.



THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Event income and sundry fundraising	-	-	-	1,397
	-	£ -	-	1,397

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Bank interest receivable	54	-	54	163
	54	£ -	54	163

7. Raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Staff costs	45,823	-	45,823	44,217
Fundraising other	10,700	-	10,700	10,460
Annual report & newsletter	3,625	-	3,625	3,598
	60,148	£ -	60,148	58,275

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**8. Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Relief payments	27,424	84,156	111,580	164,751
Relief payments returned	(500)	-	(500)	(12,930)
Staff costs	69,689	-	69,689	68,672
Professional fees	4,887	-	4,887	5,324
Bank charges	3,074	-	3,074	3,099
Governance	7,163	-	7,163	6,249
Other costs	29,608	4,195	33,803	36,710
	<u>141,345</u>	<u>£ 88,351</u>	<u>229,696</u>	<u>271,875</u>

**9. Transfer between funds**

The charity held restricted funds donated by a trust some years ago and was unable to spend the remaining fund on the purposes for which it was given. A request was made to the donor that the restriction be relaxed and the funds used for general monitoring costs. It was agreed by the funder and the transfer represents the funds released.

THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017

10. Expenditure

	Fundraising costs £	Relief payments and support costs £	Governance costs £	Total 2017 £	Total 2016 £
Relief payments	-	111,580	-	111,580	164,751
Relief payments returned	-	(500)	-	(500)	(12,930)
Staff costs	45,823	69,689	1,870	117,382	114,694
Fundraising other	10,700	-	-	10,700	10,460
Professional fees	-	4,887	13	4,900	5,474
Annual report & newsletter	3,625	-	-	3,625	3,598
Independent examination	-	-	2,016	2,016	2,016
Trustee meeting costs	-	-	198	198	94
Trustee indemnity insurance	-	-	3,066	3,066	2,029
Trustee training	-	-	-	-	142
Bank charges	-	3,074	-	3,074	3,099
Other costs	-	33,803	-	33,803	36,723
	60,148	£ 222,533	7,163	289,844	330,150

Staff costs have been allocated on the basis of staff time spent on each of the three activity headings. Other costs supporting the activities, which could not be allocated directly, were apportioned 35% to fundraising costs and 65% to relief payments.



THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017

11. Tangible fixed assets

	Fixtures & Equipment £	Total £
<b>Cost</b>		
At 1 January 2017	21,181	21,181
At 31 December 2017	21,181	21,181
<b>Depreciation</b>		
At 1 January 2017	20,861	20,861
For the year	320	320
At 31 December 2017	21,181	21,181
<b>Net Book Amounts</b>		
At 31 December 2017	-	-
At 31 December 2016	320	320

12. Debtors

	2017 £	2016 £
Gift aid debtor	7,207	7,923
Staff loan	-	2,883
Other debtors	5,018	3,000
Prepayments	4,048	4,306
	16,273	18,112

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**13. Creditors: Amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Accounts payable	2,139	4,641
Other creditors including taxation and social security	3,370	3,553
Accruals	25,214	57,387
	<u>30,723</u>	<u>65,581</u>

**14. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Designated Funds £</b>	<b>Total 2017 £</b>
<b>Fund Balances at 31 December 2017 are represented by</b>				
Current assets	79,660	28,743	60,000	168,403
Current liabilities	(14,398)	(16,325)	-	(30,723)
<b>Total Net Assets</b>	<u>65,262</u>	<u>12,418</u>	<u>60,000</u>	<u>137,680</u>

**Fund Balances at 31 December 2016 are represented by**

Tangible fixed assets	320	-	-	320
Current assets	130,871	18,665	60,000	209,536
Current liabilities	(57,241)	(8,340)	-	(65,581)
	<u>73,950</u>	<u>10,325</u>	<u>60,000</u>	<u>144,275</u>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**15. Funds**

	1/1/17 £	Incoming £	Outgoing £	Transfers £	31/12/17 £
<b>Restricted funds</b>					
Accommodation	-	5,000	(4,600)	-	400
Burma fund	-	5,000	(5,000)	-	-
Bursaries fund	-	27,199	(47,406)	24,725	4,518
Big Give Christmas Challenge	-	24,725	-	(24,725)	-
Zimbabwe fund	6,000	3,000	(2,500)	-	6,500
Pakistan fund	-	11,000	(10,000)	-	1,000
Tibet monitoring fund	1,175	-	-	(1,175)	-
Family reunion	-	1,500	(1,500)	-	-
Journalists in exile	3,150	11,000	(13,150)	(1,000)	-
In kind donations	-	4,195	(4,195)	-	-
	10,325	92,619	(88,351)	(2,175)	12,418
<b>Unrestricted funds</b>					
Relief funds	-	69,429	(25,924)	-	43,505
General funds	73,950	122,201	(175,569)	2,175	22,757
<b>Designated funds</b>	60,000	-	-	-	60,000
	144,275	284,249	(289,844)	-	138,680

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

*Accommodation fund*

Restricted to costs for rent and accommodation

*Burma fund*

Restricted to relief for Burmese prisoners of conscience.

*Bursaries fund*

Restricted to the cost of bursary grants.

*Zimbabwe fund*

Restricted to relief for Zimbabwean prisoners of conscience.

*Pakistan fund*

Restricted to relief for Pakistani prisoners of conscience.

*Tibet fund*

Restricted to relief for Tibetan prisoners of conscience.

*Tibet monitoring fund*

Transferred to general monitoring costs of the charity.



THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2017

**15. Funds (CONTINUED)**

*Family reunion*

Restricted to family reunion costs.

*Journalists in exile*

Restricted to journalists at risk in Africa.

*Big Give Christmas Challenge*

Restricted funds raised through the Big Give Christmas Challenge in December 2016 for the Bursaries Fund.

*Designated fund*

Funds designated by the Trustee below which unrestricted funds must not fall.

**16. Trustee's expenses**

The Trustee neither received nor waived any emoluments during the year (2016 - £Nil)

**17. Related parties**

Other than the costs relating to the corporate trustee, as stated in note 10, there were no related party transactions during the year.

**18. Lease commitments**

The charity has entered into a lease in respect of the office which extends over a period of up to 4 years.

The minimum annual rentals under the lease is:

	2017 £	2016 £
- within 1 year	12,000	12,000