

Company Number 05581944
Charity Number 1118727

Report of the Trustees
and
Financial Statements
for the year ended 31 March 2019
for
Women in Prison Ltd
(a company limited by guarantee)

Women in Prison Ltd

Trustees' Report and Financial Statements for the year ended 31 March 2019

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Women in Prison Ltd
(a company limited by guarantee)

General Information
for the year ended 31 March 2019

Registered Charity Number:	1118727
Registered Company Number:	05581944
Country of Incorporation:	England and Wales
Trustees/ Management Committee:	Yvonne Roberts (Chair) Joanne Ryan (Vice Chair) Paramjit Ahluwalia Harriet Johnson Jennifer Joseph (appointed July 2018, retired November 2018) Lynne Laidlaw Martine Lignon Dianne Nelmes (retired May 2018) Mary Pimm (retired May 2018) Naima Sakande Grace Stevens (Treasurer) Susan Wilson (retired September 2018) Aisling Wootten
Key Management Personnel:	Kate Paradine (Chief Executive) Elisha Augustin (Head of National Services, from September 2018) Dominique Webb (Director of Operations, to September 2018) Sue Wilson (Consultant -Finance from November 2018)
Principal Office and Registered Address:	2 nd Floor, Elmfield House 5 Stockwell Mews London SW9 9GX
Website:	www.womeninprison.org.uk
Bankers:	Co-operative Bank Plc CAF Bank
Auditors:	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG

WOMEN IN PRISON: DRIVING CHANGE

Annual Report 2018-19

Report on the activities of Women in Prison Ltd – the charity supporting and campaigning for women affected by the criminal justice system

Our founders

“Taking the most hurt people out of society and punishing them in order to teach them how to live within society is, at best, futile. Whatever else a prisoner knows, she knows everything there is to know about punishment because that is exactly what she has grown up with. Whether it is childhood sexual abuse, indifference, neglect; punishment is most familiar to her.”

Chris Tchaikovsky

Women in Prison (WIP) was established in 1983 by renowned criminologist Pat Carlen and Chris Tchaikovsky. WIP was born out of Professor Carlen’s academic research on the circumstances leading to imprisonment, its impact on women and the anger that Chris experienced, witnessing conditions for women in HMP Holloway when she was imprisoned. Women in Prison was founded on the belief that, whilst the prison and criminal justice system harms women and families, it also harms men, victims and communities. The system was broken in 1983 and remains broken now. WIP focuses on modelling its services on a system that works and campaigning to make this happen.

Women in Prison Ltd
Report of the Trustees
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1. CHANGE HAS BEGUN: Overview by Chief Executive and Chair of Trustees

The past year at Women in Prison (WIP) has been a time of significant development internally and many pressures experienced externally. Nevertheless, we have a strong sense that there is the potential for real change in the criminal justice system.

Our key strategic aims include reducing the women's prison population; increasing the influence of women's voices; strengthening the evidence for holistic women's services; securing long term sustainable funding and improving collaboration and the sharing of best practice in the women's sector. We have further refined our mission and values to create a new long-term strategy which reiterates the importance of addressing the systemic root causes of offending, and supporting women to build on their assets so they can turn their lives around and construct a better future for themselves and their children.

Over the last twelve months, we have remodeled our core infrastructure, expanded our campaigns team and invested in ensuring that equality, diversity and inclusion (EDI) figures strongly across all our work streams. We have had an important role in influencing the sea change in cross party political thinking about the effectiveness of the current criminal justice system and its impact on women. The Government plan now is to reverse the disastrously costly 'Transforming Rehabilitation' (TR) reforms, including by renationalising the probation service. The central pillar of the Ministry of Justice women's strategy is a focus on building community alternatives to custody, including women's centres, to end the destructive 'revolving door' of short prison sentences.

This is a vision for which WIP has passionately campaigned over the last 35 years. We are proud of our successes in strengthening our women's centres and other specialist services. We are modelling what a new system should be, whilst strengthening alliances with other women's organisations across the country. However, a huge impediment to progress is the disgracefully inadequate funding for the implementation of the Government's strategy. Until appropriate funding is in place, we will continue to use our unique combination of providing services and campaigns to make the case for adequate resources, so that every woman has access to the kind of holistic advocacy and support that our staff provide.

One focus for the future has been the fate of the site of Holloway Prison (closed in 2016). We have campaigned for its use for social housing and as a home for a dedicated women's building. We are delighted that both are now likely to happen as a result of the sale of the site to Peabody Housing Association. This, and the many highlights of WIP's year, would not have been possible without the drive, determination and passion of our staff, trustees and volunteers - including women in prison and in our women's centres. The generosity of our funders and supporters has often extended beyond financial contributions, showing deep faith in our mission to help create a humane, modern, effective justice system.

Our services, campaigns and the platform we provide for women's voices are helping to create a consensus that brings together politicians from all parties, charities, health professionals, prison governors, police, judges, magistrates and members of the public. Our new #OPENUP Women's Futures campaign is based on the belief that we now have an opportunity to radically reduce the women's prison population and invest in women's centres and community solutions. The creation of a modern effective criminal justice system is a test of the kind of society we aspire to be.

Yvonne Roberts
Chair of Trustees

Kate Paradine
Chief Executive

2. VISION, MISSION AND VALUES

Our Vision

A new system of justice that addresses the root causes of offending (including poverty, mental ill health, harmful substance misuse, homelessness and experiences of trauma and abuse) in communities; that delivers alternatives to prison through a network of women's centres and provides services available to every woman facing complex challenges who requires support.

Our Mission

To persuade decision-makers to radically reduce the women's prison population, by demonstrating how a focus on human rights, social justice, health and investment in specialist community support services, including women's centres, enables women to move forward with their lives. To promote the development of communities where small therapeutic secure units replace prisons for the small number of women whose offending and risk to the public require custody.

We do this by:

1. Leading inspiring, passionate campaigns to replace the current system, and to radically reduce the number of women in prison, thereby freeing resources for investment in community support services, including women's centres.
2. Delivering high quality, trauma-informed, independent advocacy and support services for women, in communities and prisons, which focuses on early intervention, health and holistic provision as part of a 'whole system' multi-agency response.
3. Offering a platform for women's voices which builds women's confidence and self-belief, strengthening an understanding of their rights and responsibilities, and provides opportunities to 'speak truth to power' to bring about real change.

Our Values

1. **Social justice and feminism**– We are committed to social justice and the feminist goal of equality. We see daily the price paid by women, children and families as a result of injustices across sex, gender, race, sexual orientation, disability and class. The current system is broken. It causes harm and delivers neither justice nor rehabilitation. We know from experience that a women-centred, health-focused 'whole system' approach is the best way to reduce crime, strengthen communities and protect the public.
2. **Independence and trust** – Core to our success is our independence and the trust placed in us by the women with whom we work, whose energy and assets are at the heart of our services and campaigns. This partnership, based on independence and trust, is a vital part of our ethos and drives our ability to 'speak truth to power'.
3. **Dedication to changing our lives and the world** – We believe that women can change the world in which they live, as well as their own and their families' lives, when they are offered meaningful support and opportunities to speak out, utilise their strengths and be ambitious for change. We know that this requires perseverance and hope. We see setbacks as a chance to learn from failure, renew our efforts and try a different approach, not a reason to give up

3. THE CONTEXT AND CHALLENGES WE FACE

“Another year of unwavering campaigning, advocacy and support for women shows how vital the role of Women in Prison is if we are to deliver real change. I was privileged to spend time with WIP staff at their annual away day. I am so proud of the team's professionalism, determination, their role on the national stage and, most of all, for speaking up for women affected by the criminal justice system, and enabling their voices to be heard.”

Rt Hon Baroness Jean Corston, Women in Prison's Patron

The work we do means that we are witnesses to the impact of the disastrous “Transforming Rehabilitation” (TR) reforms, which have driven up the number of women recalled to prison (often for minor administrative breaches, not reoffending). The continuing problems caused by Universal Credit, the rise in the use of food banks, the spiralling numbers of the working poor, plus cruel benefit changes - all have meant that women and children already experiencing multiple disadvantages are being pushed further and further into poverty.

Whilst we support the key messages of the Ministry of Justice's women's strategy, without a detailed cross-government plan and the funding needed, it cannot succeed. As the Government ends contracts with private companies currently delivering Probation services under TR, it is even more urgent that we work to influence the future model of delivery, so that it is not 'TR2' but a new, effective system.

Challenges we face

- The number of women in prison in England and Wales has **doubled in 20 years**, and in 2017 numbers exceeded 4,000 for the first time since 2012.
- **106 women have died in prison** since Baroness Corston published her report in 2007.
- **Black, Asian and minority ethnic (BAME) women are disproportionately impacted by prison** and the Lammy Report in 2017 highlighted this.
- **21% of all self-harm** incidents in prison involve women, while they represent 5% of the prison population.
- **70% of women are sentenced to prison terms of 6 months or less** – a length of time sufficient to lose a home, lose care of children, get into debt and add barriers to finding employment on release.
- **60% of women on sentences** of under twelve months are leaving prison homeless and 58% are reconvicted within a year.
- **One third** of women in prison spent time in care as a child.
- **Over 50%** of women in prison have experienced violence and abuse.
- **95% of children** separated from their mother by prison have to leave their home to live with relatives or go into the care system.

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4. WHAT WE HAVE ACHIEVED: OUR TOP TEN

1. The **Reclaim Holloway** campaign, of which we are part, celebrated the sale of the site to Peabody Housing Association, securing social housing and the commitment to a women's building as a home for women's services.
2. We provided **support and advocacy** for over 1,900 women from across England and Wales (the latter does not have a women's prison) in prisons and in the community, helping women to deal with a range of issues including health, housing, domestic abuse and sexual violence, education and employment.
3. We have "**spoken truth to power**" in forums such as the new Ministerial Advisory Board on Female Offenders (overseeing the implementation of the Government's Strategy) and delivered responses to government consultations as well as oral evidence to the House of Commons Justice Select Committee. This evidence was quoted extensively in their Prison Population 2022 Report.

House of Commons Justice Select Committee (2019) Prison Population 2022: Planning for the Future – Extracts from the report that directly reference written and verbal evidence from Women in Prison.

"Dr Paradine of Women in Prison ... called for a clear, timetabled plan, with targets and costings for each element of the Female Offender Strategy."

"Existing [women's] centres, though proven to reduce reoffending and save costs to the public purse, are "struggling to survive" ... "Specialist voluntary sector provision to support BAME people in the criminal justice system has suffered particularly acutely from funding cuts."

"There was a consensus that a much stronger approach was required. Dr Paradine attributed the Ministry's lack of ambition and drive on this agenda to 'learned helplessness'. The funding allocated to the Female Offender Strategy was described to us as "peanuts" and we heard it was being distributed in "quite a random way". Funding community-based programmes sustainably is likely to have a longer-term impact on reducing inter-generational consequences."

"We heard concerns about access to family visits and letters being removed as a form of punishment, as it punishes family members and children, not just those in prison. Women in Prison has found that women do not understand how and why the scheme works as it does. There are also issues around how fairly the system is applied, or seen to be applied."

"Women in Prison highlighted a lack of bail hostel places for women and follow-on accommodation post-release, as well as Baroness Corston's recommendation for small community units, for the small number of women on long sentences and that represent a serious risk to the public. Dr Paradine believed that there could also be learning from the model for refuges."

"Another issue is that, according to Dr Kate Paradine, some sentencers view prison as a "place of safety" for vulnerable people i.e. they opt for a custodial sentence because they believe vulnerable people will not be able to access the support they require in the community. Women in Prison called for "a clear message" that prison should not be used in this way."

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4. We championed Griffins research on women serving indeterminate sentences of **imprisonment for public protection (IPP)**, some many years over tariff, calling for women to be given a release date and customised support in preparation for release. We also worked with the Centre for Criminal Appeals on the issue **of imprisonment linked to non-payment of Council Tax**. In January 2018 Wales ended this practice and we continue to campaign for the same outcome in England.

5. We have strengthened and improved our internal systems, so that the **voices and talents of women in prison are at the heart of what WIP does**. In London we were part of the national PROCESSIONS celebrations of the first women voting in 1918, marching to Parliament with a banner made by women in HMP Downview, HMP Foston and women's centres. Our art and writing competition "New Beginnings" in Surrey, resulted in another highly successful exhibition at The Lightbox in Woking, and we took part in PRIDE London 2018.



↑ Our team reaching Parliament with our PROCESSIONS Banner on 10th June 2018

6. At the **2018 Labour and Conservative Party Conferences** we hosted two roundtable discussions, with the Police Foundation, as part of our 2020 campaign to halve the women's prison population, and brought together women's centre staff and women using our services with MPs and Police and Crime Commissioners (PCCs). This has helped drive forward national work on diversion from police custody.

7. The **three women's centres** WIP runs in Woking, Manchester and Lambeth are flourishing, proving highly innovative in the ways in which they include the women we support. In Manchester, we have a new domestic violence specialist worker whose expert contribution will inform all services in WIP.

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8. We have expanded our London services through the **South London Alliance**, which we are leading with Lambeth Council and in partnership with Pecan, Housing for Women, Clean Break and Hibiscus. This has resulted in new hubs being established in Southwark, Sutton, Croydon, Wandsworth and Lewisham. These hubs ensure women have access to specialist support close to home as well as a wider range of services at the Beth Centre.

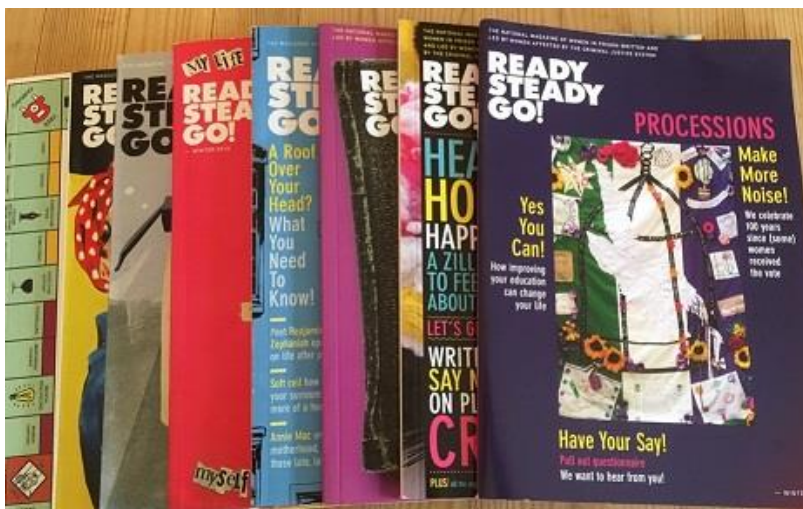
9. **Our advocacy work in women's prisons is supported by staff and prison governors**, particularly in HMPs Foston, Bronzefield, Downview and Styal. We are showcasing support that works and could be successfully replicated across prisons and communities. Our National Lottery funded "Health Matters" project is a model for how women's physical and mental health needs are prioritised, giving women confidence and information so that they can make appropriate decisions to improve their own wellbeing.

What our advocacy and support in prisons means to women we work with

"Very good support, it's a shame it doesn't last longer and the TTG support is excellent I could not have done it without the support from the Advocates." ... "Simply the best!! Really helpful and easy to get along with. Always calm, professional and supportive " ... "Always so positive and supportive and go over and beyond what they needed to do."... "Worth their weight in gold - marvellous."

"Kind, caring, supportive and approachable, highly recommended for support and guidance". "I was helped with Through the gate support as well which I could not have done by myself as I have no family support and am now settled in the community and linked in with support groups to help me move on."

"I feel confident about the future and what life holds for me I have had the best support in the last nine months and have settled in the community which I could not have done without the motivation and advice from my Advocate."



10. **The Women in Prison magazine *Ready, Steady, Go!***, written for and by women affected by the criminal justice system, has disseminated important information to women, encouraging a sense of agency and supporting their active participation and sense of citizenship. We have also built our network of magazine groups in prisons and women's centres to increase women's participation and influence on the style and content of the magazine and develop their own creativity. The women of HMP Styal

have launched their brilliant new 'Off the Cuff' internal magazine, while the newsletter produced regularly by women in HMP Foston Hall continues to grow from strength to strength.

5. MAKING CHANGE HAPPEN: THE YEAR AHEAD

In line with our three-year strategy, our priorities in the year ahead are focused on five key areas:

1. Building our evidence of what support is most effective for the women with whom we work

A strong body of evidence demonstrates that community alternatives are much more effective, humane and cheaper than the prison system. It is broadly accepted that the current use of prison is an expensive policy failure. We now need a much stronger evidence-base to show exactly how and why women's services such as our own do work, how much they cost and what the most effective models look like in delivering justice and reducing re-offending. We need to share evidence and learn from best practice across our women's sector partners.

Building evidence of impact is costly and, often, services like ours are tied to monitoring what funders request – sometimes missing the most valuable evidence. We know that we need to strengthen our knowledge of when, how and why our women's services achieve success, including 'early help' or preventative interventions – and to jettison, where possible, what is ineffective and what fails to drive the argument for an entirely new system. What matters is documenting and evaluating the kind of support we give and what women themselves, as well as staff and partners, define as success in the long term. This has to include evidence for the effectiveness of our campaigns and work on women's participation. Rigorous, credible evidence lies at the heart of increasing confidence in alternatives to custody.

2. Investing in a career and development structure for women in our staff team

The impact of a desperately under-resourced women's sector, with such short term funding streams, means that a reality for staff in organisations like ours is often short term contracts, job insecurity and pitiful training budgets. It is common for roles to be at risk of redundancy whilst further funding is sought. Whilst we have a strong record of retaining staff, we aim to invest in a stronger career and development structure across the sector, building on our national training, so that it is available to those working in other agencies and in our partner women's centres. The evidence we build needs to include research on the kind of staff training, career development and leadership that are required to deliver our goals.



↑ The Women in Prison staff team with our Patron Baroness Jean Corston

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3. Ensuring our strategy, services and campaigns are driven by the diverse voices of women using our services and those of our staff team

Reports such as the Lammy Inquiry on the experiences of Black, Asian and Minority Ethnic (BAME) women and men caught up in the criminal justice system show how much is still to be done to address structural oppression, discrimination and unconscious bias across the system. Women with whom we work in prison and communities often face multiple disadvantages and are accustomed to being silenced and invisible. We need to scale up our work providing a platform for women's voices and ensure, in addition, that our staff and trustee teams are as diverse as the women we support, joining those who set the highest standard in terms of equality, diversity, inclusion and participation.

4. Establishing a sustainable funding and delivery model for our community-based women's centre services which can be replicated nationally

Ensuring adequate funding for our services is a constant battle, but we want more than long term sustainable funding for our services. There needs to be an entirely new model of mixed funding for services, based on a national delivery and funding system, which eliminates the current postcode lottery for women and services. This structure will have to include central government, independent funders, local authorities, Police & Crime Commissioners, health commissioners, philanthropists and grassroots support from local giving. We need to build on the strengths of the funding and delivery model we have in place to pave the way for a national model of sustainable funding for women's centres based on the Corston vision.

5. Showcasing an alternative model for justice

The cumulative aim of these four areas is the creation of a new national model of an alternative system of justice that is more humane and efficient. One that delivers results, drives up standards, reduces inequalities and re-offending and offers a strong career structure for staff who support women facing the most complex and multiple challenges.



↑ **Design to launch our Women in Prison E-Cards for Christmas 2018**
Originally entered for the 2017 Woking Art and Writing Competition

6. THE DIFFERENCE WE ARE MAKING

The combination of our services in prisons and communities and our campaigns and policy work means that we are driving change in the system, in women's voices shaping that system and in the support available to enable women to drive change in their own lives.

This year, we have taken forward the implementation of our new organisation-wide monitoring and evaluation system and database which will enable us to assess what is and is not working, and to share learning. It will also enable us to build on evidence such as the independent Cost Benefit Analysis completed on our women's centre in Manchester, which found that £4.68 is saved for every £1 invested in the project with a payback period of one year.

1. Advocacy and support services enabling women to rebuild their lives

Our three women's centres in South London, Surrey and Manchester have worked with our specialist advocacy support projects in HMP Downview, Bronzefield, Foston and Styal. This, alongside our emergency grants, freephone and freepost accessibility and other forms of engagement with women, has enabled us to support over 1,900 women this year. It is a privilege to witness women rebuilding their lives, and to see the impact of this change on their children and extended families.

We have provided access to holistic services to address issues relating to housing, parenting, domestic and sexual violence and abuse, harmful substance use, mental health, education, poverty and debt. Our advocates have worked with women in prison serving long and short sentences, including supporting them to build relationships with community-based services and women's centres across the country. The 'Health Matters' project in HMP Downview and Bronzefield has delivered group work and individual interventions as well as promoting its booklet on a range of health issues, with content driven and written by women.



↑ Spider plants in our new Women's Hub in Sutton. One is given to each woman we support when she moves into her new home

This year, we have secured the funding to expand our London-based support for women facing particularly complex challenges on release including housing, mental ill health, poverty and the loss of children to the care system. Women who come to WIP to access the help of a key worker have often worked with multiple professionals under a system that desperately requires modernisation. WIP workers act as advocates guiding women through what is often an impenetrable, hostile system at a time when they are most in need of stability, of someone they can trust and the anchor of a safe and secure roof over their heads.

Our services come under two main categories, those based in women's prisons and those centred around our hubs for services and women's centres in Manchester, London and Surrey.

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2. Advocacy and support in women's prisons

Our projects in prisons include support for women towards the end of their sentence to help prepare for resettlement and services for women on longer sentences and with complex needs. Services are designed to motivate and engage women, with our staff acting as advocates and mentors, covering the range of issues that women in prison face: education, training, employment, housing, finance, debt, family matters. Women we support include women held on indeterminate Imprisonment for Public Protection (IPP) sentences, and those deemed to have personality disorders.

We reach widely across the women's prison estate through our WIP magazine for women transforming their lives (*Ready, Steady, Go!*), our freephone line and freepost service. We provide small grants funded by the Aldo Trust for women in need who have at least one year of their sentence left to serve. Thanks to the generosity of one particular supporter (the former governor of a women's prison), we have been able to support women in the community who have emergency needs on leaving prison, including for essentials like clothing, phone credit and food.

'Through-the-gate' Mental Health Advocates in HMP Bronzefield, funded by Central North West London (CNWL) NHS Foundation Trust - A team of two mental health specialists providing advocacy support to women in HMP Bronzefield and into the community after release. This includes women serving IPP sentences who are approaching release.

'Health Matters' funded by the National Lottery - The project works in HMPs Downview and Bronzefield and provides community support in London for women affected by the criminal justice system to identify and address their healthcare needs and to better access healthcare services, including through the provision of information and workshops about healthcare and wellbeing. This includes supporting women to access appropriate community services, including primary health care, hospital appointments, sexual health and cervical screening, substance use and counselling services.

CARE programme (Choices, Actions, Relationships and Emotions) team funded by HMP Foston Hall - This is a pioneering programme run in HMP Foston Hall for women with highly complex needs and a history of violence. WIP's CARE advocates offer participants in the programme an independent, flexible, holistic, needs-led support and advocacy service around education, training, employment, housing, finance, debt and family matters. Ongoing support to all participants is provided inside prison and after release for up to one year.

Prison Link Workers in Manchester are funded through the Greater Manchester Women's Support Alliance (GMWSA) with money raised from the Tampon Tax Fund and National Lottery. This team provides a vital link between HMP Styal and women's services around Manchester.

What other professionals say about the difference our work is making

"A wonderful example of success recently achieved by [a Women in Prison Advocate] is the release of Annie who had been in prison for 10 years, but with [the Advocate's] Through the Gate support and ongoing support, built upon the support and help she had been offering in prison enabled Annie to be confident upon release, settle into her accommodation and now she is accessing support groups and has integrated and resettled really well. Annie is far exceeding everyone's expectations and a large part of this is thanks to the support that [Women in Prison's Advocate] offered in prison and continues to offer upon release."

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Education and Employment Advice funded by Her Majesty's Prison and Probation Service (HMPPS) –

Sadly, funding for this long-standing WIP project was ended in July 2018. It included access to distance learning materials for women in prison and helped support our annual art and poetry competition across the women's prison estate as well as the production of the WIP Magazine.

3. Community-based services in Manchester, London and Surrey

Our community-based advocacy and support services, in London, Surrey, and Manchester, focus on holistically meeting the needs of women in the community and those coming out of prison, 'through-the-gate', to resettle in the community.

Our three women's centres serve women living in Surrey, Manchester and Lambeth who are affected by, or at risk of entering, the criminal justice system. Each centre provides a safe women-only space offering confidential, specialist support and advocacy. Services are tailored to the individual and include counselling, group work and one-to-one support, with outreach and access to other services in the community and in prisons.

We support women with the emotional and practical challenges they face, including planning for release from prison, dealing with changes to benefits, accessing housing and mental health services, entering education and employment and connecting with their families and children. The centres also provide creative opportunities such as art, knitting and crafts.

This year, we have been strengthening the pathway of diversion from custody, working with the police and other partners, to prevent women entering the criminal justice system. This goes to the heart of our vision of a new and innovative system in which the triggers for offending including harmful substance use, debt, trauma and mental ill health are dealt with in communities at an early stage.

4. Support for London women

The **Complex Needs Project funded by Oxleas NHS Foundation** provides support for women with complex needs across London, taking referrals from mental health services and other agencies.

Beth Centre funded by Lambeth Council – This warm and unique space in Lambeth includes co-location with National Probation Service (NPS) and Community Rehabilitation Company (CRC) staff, and centres on holistic services addressing harmful substance use, parenting and other issues, as well as offering outreach and peer mentoring.

South London Alliance funded by London Crime Prevention Fund (LCPF) led by Lambeth Council and delivered by us in partnership with Housing for Women, Hibiscus, Pecan and Clean Break. This has enabled us to extend the Beth model of provision across the London Boroughs of Lambeth, Southwark, Sutton, Croydon, Wandsworth and Lewisham.

Health Matters funded by the National Lottery also provides health-related support to women in London who are in contact with, or at risk of contact with the criminal justice system.

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5. Support for Manchester women

WomenMATTA Project funded by Purple Futures (the CRC in Greater Manchester) and the Office of the Police and Crime Commissioner, Greater Manchester, together with National Lottery funding via the Greater Manchester Women's Support Alliance (GMWSA) – This hub for women's services offers the provision of practical and emotional support to women at the point of arrest, serving community orders, leaving custody and 'at risk of offending', as part of Greater Manchester's 'Whole System Approach'.

Women's Community Service funded by Manchester City Council Equalities fund provides one-to-one support, a weekly drop-in and a changing timetable of workshops in Women MATTA to women at risk of offending, as well as specialised training to other organisations on the issues faced by women affected by the criminal justice system.

Domestic abuse support funded by Comic Relief – This year, we secured funding for a specialist domestic abuse project worker in Manchester to support women in focusing on healthy relationships and addressing the issues they face as a result of abuse and trauma.

6. Support for Surrey women

Women Support Centre (WSC), Woking, funded by Woking Council, Surrey County Council (Public Health), and the Surrey Police and Crime Commissioner–The centre delivers support and advocacy to women across Surrey. Woking Council's beautiful renovation of the space has created an even more welcoming feel and links the centre directly to the Junction community café. Support includes intensive case work, drop-ins, workshops, structured group work and outreach. In addition to the work with adult women, this service also provides support to young women (age 14+) who are identified as at risk from all forms of criminal exploitation. This service, led by a member of staff seconded from Surrey County Council, includes a structured programme and longer term support for parents of children at risk of offending and/or at risk of exploitation.



The 'Transforming Women's Justice' scheme is a partnership between Surrey police and other agencies, to divert women from the criminal justice system at an early stage of contact with the police. This scheme has been extended in partnership with the WSC, in association with the Checkpoint initiative (which provides women with trauma-responsive out-of-court disposals that address the root causes of offending behaviour)

↑ Beautiful pieces from the Art Exhibition in Woking Lightbox

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7. Strengthening our platform for women's voices

This year, we have made major strides forwards in strengthening the voices of women in prison, and those affected by the criminal justice system, supported by funding from **Barrow Cadbury Trust** and **Trust for London**. Women's participation groups are running in HMP Downview, Foston Hall, the Beth Centre in Lambeth and Anawim women's centre in Birmingham. Women in these groups have contributed to the WIP magazine and a range of high profile events. These include the national PROCESSIONS celebration of the first women securing the right to vote in 1918. We are really proud of the women in HMP Styal who have established a thriving new magazine group producing their internal publication- 'Off the Cuff' with our support.

Women's views and experiences feed directly into our responses to all government consultations and calls for evidence. We contributed to Lord Farmer's review of women affected by the criminal justice system and the importance of maintaining contact with their families, including via our CEO's membership of the Advisory Board to Lord Farmer. Women were key to developing our #OPENUP Women's Futures branding for the Mass Lobby of Parliament by women's centres planned for June 2019.

8. Changing "hearts and minds" and reaching new audiences

With the ongoing support and funding from **Tudor Trust, Bromley Trust, Jabbs Foundation, Ian Mactaggart Trust, Sisters Trust** and **Esmee Fairbairn Foundation**, our campaigning has continued to have a significant impact. We are moving the main thrust of our message from reducing the female prison population to the importance of investment in the community, rigorously testing what works best and sharing good practice in anticipation of a prison population reduction. The early months of 2019 have therefore been spent in a transition from our *2020 by 2020* Campaign aimed at halving the female prison population by 2020 to #OPENUP Women's Futures (launched at a Mass Lobby of Parliament in June 2019), a longer term campaign to see the current system replaced by more community solutions.

As well as publishing letters in the press, we have submitted formal consultation responses on national issues including to CEDAW (Convention on the Elimination of all forms of Discrimination Against Women), House of Commons Justice Select Committee (inquiries on Transforming Rehabilitation and Prisons 2022). Key messages from our evidence to the Justice Committee have been recognised in their reports, including those on funding for women's centres.

Our social media following on Twitter has grown to almost 16,000 - a 20% increase on last year. WIP's letters have been published in The Times and we have taken part in television recordings and radio interviews including for the BBC, as well as articles in the Huffington Post.

7. FINANCE AND GOVERNANCE

a) Delivering public benefit

All WIP's charitable activities are undertaken for public benefit in that they focus mainly on:

- Reaching out to provide supportive services to women affected by the criminal justice system, including those in prison and the community and those at risk of offending.
- Enabling women to develop appropriate and sustainable exit strategies from patterns of offending, thus reducing the cost to the public purse of offending and criminal justice responses.
- Contributing to and engaging in local, national and international debate, research and policy development on women affected by the criminal justice system.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

b) Structure, governance and management

The Charity is constituted as an incorporated charitable trust and is governed by Memorandum and Articles of Association dated 6th November 2008. The provisions of the governing document have been complied with during the year under review.

Overall governance of the charity is the responsibility of the trustees; however the day-to-day running of the charity is delegated to the senior management team. The CEO was in post throughout the year, and after the Director of Operations left in September 2018, a new structure including a Head of National Services and a Head of Finance and Governance was introduced. The remaining management team consists of a Programme Manager, three Women's Centre Managers, two Service Managers and a Campaigns and Public Affairs Manager.

The pay of all staff is subject to annual increments, which have been linked to appraisals. The plan for the year ahead is to delink from appraisals, as part of a full organisational salaries review. As part of this review, salaries will be benchmarked against pay levels in other comparable charities.

The WIP Board recruited no new trustees this year, and four trustees retired or resigned during the year. All trustees are recruited through an open recruitment process, short listing and interviews. New trustees are provided with induction information and relevant governance documents including full Board minutes and Charity Commission guidance on the duties of trustees.

Volunteers include peer mentors in prison and in the community, volunteer counsellors in our women's centre in Woking, women on Release on Temporary Licence (RoTL), volunteer receptionists at our women's centres and those working on our campaigns. Volunteer numbers averaged 23 during the year (compared to 12 in year ending in March 2018).

c) Risks and mitigation

In the wider framework in which WIP operates, there is considerable uncertainty. Having taken the decision to commit to community alternatives to custody instead of building new prisons, the Government's remains to clarify its plans for renationalising the probation service and the arrangements to replace the failed

Women in Prison Ltd

Report of the Trustees for the year ended 31 March 2019

‘Transforming Rehabilitation’ experiment . This will continue to put a significant strain on the charity sector in key areas of service delivery and funding. WIP will pay close attention to developments that will require continuous assessment of both risks and potential opportunities.

At present, trustees consider these to be the most significant risks facing the charity.

Risk Identified	Actions taken to mitigate risk
Short term funding which hampers investment in the longer term development of services and future leaders.	Development of new funding models to make the case for longer term funding.
Challenge to independence of women’s centres from government funders.	Clarity about our position and collection of evidence that our independence is valued by women and is effective in addressing root causes of offending.
Managing the impact of constant change on our staff as well as women who use our services.	Strengthening support and reflective practice and career development across all aspects of Women in Prison.

d) Financial review

The income in 2019 increased by £516,960, largely as a result of starting the South London Women’s Hubs (and a large proportion of which is paid out directly to small charities who are partners in delivery). Expenditure increased by £208,921, resulting in a surplus of £270,143 compared to a deficit of £37,896 in 2018. The impact has been an overall increase in reserves of £270,143, with unrestricted reserves improving by £178,536 as a consequence of a significant increase in ‘one off’ donation income and new grants for core funding and campaigning work. Overall reserves as a proportion of income have improved from 15.9% to 24.5%.

e) Reserves policy and investment

As yet, the charity does not hold sufficient funds required to develop investments, aside from short term cash deposits. The Board has examined the charity’s requirements over the period of the report in the light of the main risks to the organisation. The Board is aiming to operate with sufficient reserves for between three and six months of normal expenditure, and notes that the position has improved over the past year to meet this requirement. The Board also considers that in the event of the charity being unable to continue operations, many of its women’s support services could be transferred to local authorities or other service providers as on-going operations, along with any restricted funding associated with those projects. Increased unrestricted reserves at year end reflect donations and grants being received ahead of planned expenditure, towards the end of the financial year and include several ‘one off’ donations and a legacy from a will, which we do not expect to be repeated.

Total operational costs including all service provision for the first three months of the following financial year are £443,330 (2018: £375,458).

**Report of the Trustees
for the year ended 31 March 2019**

At the year end, the charity held reserves in total of £535,529 (2018: £265,386), of which £184,704 (2017: £93,097) were restricted. Unrestricted reserves were £350,825 (2018: £172,289).

f) Fundraising

Our fundraising goals this year are to continue to bolster reserves and to strengthen our core funding streams over the longer term so as to ensure that both our core service capability and campaigns team are fully funded. This is in addition to the ongoing work of securing stable, longer term funding for our services based in Manchester, Woking, Lambeth and in prisons.

The support we receive from our funders for campaigns and for core activities is invaluable. Barrow Cadbury Trust, Trust for London, Esme Fairbairn Foundation, Bromley Trust and Tudor Trust have provided sustained support. They have been joined this year by Jabbs Foundation and the Sisters Trust. Many of these trusts and foundations provide much more than funding, offering support in the form of campaigning and organisational development advice. We also had a major increase in one-off donations this past year.

WIP does not use commercial fundraisers or third parties to assist with fundraising. Our main sources of fundraising are through the delivery of grants and contracts, and through charitable trusts and foundations. Our individual giving is managed through Charity Checkout and Just Giving, and we do not make unsolicited contact with individual donors as part of our fundraising activities. WIP has not received any complaints and we have followed practice in line with the General Data Protection Regulations (GDPR) in terms of contact with individual donors.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2019

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a trustees' Annual Report and Financial Statements in accordance with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SoRP applicable to charities preparing their accounts in accordance with FRS102.

Company law requires the charity trustees to prepare for each year financial statements that give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SoRP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' Annual Report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as directors, in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approval

This Report was approved by the trustees on 12 November 2019
and by order of the trustees, signed on their behalf by:

Yvonne Roberts

Chair of Trustees

Women in Prison Ltd (a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

Opinion

We have audited the financial statements of Women in Prison Limited for the year ended 31 March 2019 which comprise the Charitable Company Statement of Financial Activities, the Charitable Company Balance Sheet, the Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

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

- adequate accounting records have not been kept by the charitable company; or
- the charitable company 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Use of our report

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

Anna Bennett

Anna Bennett (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: **14/11/2019**

Women in Prison Ltd

Statement of Financial Activities
(including income and expenditure account)
for the year ended 31 March 2019

		Unrestricted Fund	Restricted Fund	Total Funds	Total Funds
	Notes	2019 £	2019 £	2019 £	2018 £
INCOME:					
Donations		99,446	170	99,616	12,264
Charitable activities	2	<u>149,626</u>	<u>1,936,980</u>	<u>2,086,606</u>	<u>1,656,998</u>
TOTAL INCOME		249,072	1,937,150	2,186,222	1,669,262
EXPENDITURE:					
Cost of fund raising		13,914	-	13,914	12,700
Expenditure on charitable activities		<u>51,727</u>	<u>1,850,438</u>	<u>1,902,165</u>	<u>1,694,458</u>
TOTAL EXPENDITURE	3	<u>65,641</u>	<u>1,850,438</u>	<u>1,916,079</u>	<u>1,707,158</u>
NET INCOME/(EXPENDITURE)		183,431	86,712	270,143	(37,896)
TRANSFERS OF FUNDS	11	<u>(4,895)</u>	<u>4,895</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		178,536	91,607	270,143	(37,896)
RECONCILIATION OF FUNDS					
Funds brought forward at 1 April 2018	10/11	<u>172,289</u>	<u>93,097</u>	<u>265,386</u>	<u>303,282</u>
Funds carried forward at 31 March 2019	10/11	<u>350,825</u>	<u>184,704</u>	<u>535,529</u>	<u>265,386</u>

There were no recognised gains or losses for 2019 or 2018 other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities.

The notes on pages 27 to 40 form part of these financial statements.

Full comparatives for the year ended 31 March 2018 are shown in note 16.

Women in Prison Ltd
Company number: 05581944

Balance Sheet
as at 31 March 2019

	Notes	2019 £	£	2018 £	£
CURRENT ASSETS:					
Debtors	8	16,501		55,209	
Cash at bank and in hand		<u>758,017</u>		<u>379,658</u>	
		774,518		434,867	
CURRENT LIABILITIES					
Creditors:					
Amounts falling due within one year	9	<u>(238,989)</u>		<u>(169,481)</u>	
NET CURRENT ASSETS:			<u>535,529</u>		<u>265,386</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>535,529</u></u>		<u><u>265,386</u></u>
FUNDS:					
Unrestricted income fund	10	350,825		172,289	
Restricted income fund	10/11	<u>184,704</u>		<u>93,097</u>	
TOTAL FUNDS			<u><u>535,529</u></u>		<u><u>265,386</u></u>

The notes on pages 27 to 40 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 12 November 2019 and signed on its behalf by:

Yvonne Roberts

Chair of Trustees

Grace Stevens

Trustee and Treasurer

Women in Prison Ltd

Statement of Cash Flows
for the year ended 31 March 2019

	2019 £	2018 £
Cash provided by (used in) operating activities - as below	<u>378,359</u>	<u>(66,078)</u>
Increase (decrease) in cash and cash equivalents in the year	378,359	(66,078)
Cash and cash equivalents at the beginning of the year	<u>379,658</u>	<u>445,736</u>
Total cash and cash equivalents at the end of the year	<u>758,017</u>	<u>379,658</u>
Reconciliation of net movements in funds to net cash flow from operating activities	2019 £	2018 £
Net movement in funds	270,143	(37,896)
Decrease in debtors	38,708	109,021
Increase (decrease) in creditors	<u>69,508</u>	<u>(137,203)</u>
Net cash provided by (used in) operating activities	<u>378,359</u>	<u>(66,078)</u>

**Notes to the Financial Statements
for the year ended 31 March 2019**

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:

a) General Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 05581944) and a charity registered in England and Wales (charity number: 1118727). The charity's registered office is 2nd Floor, Elmfield House, Stockwell Mews, London, SW9 9GX.

b) Statement of compliance

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

Women in Prison Ltd meets the definition of a public interest entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c) Preparation of the accounts on a going concern basis

In the opinion of the trustees, the charity remains a going concern and, accordingly, the financial statements have been prepared on a going concern basis.

d) Income

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

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

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 Trust 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 is deferred until the criteria for income recognition are met.

**Notes to the Financial Statements
for the year ended 31 March 2019**

e) 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), the time provided by volunteer workers is not recognised; the Trustees' Annual Report provides information about their contribution.

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.

f) Fund accounting

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

g) Expenditure and irrecoverable VAT

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

- Costs of raising funds are an estimate of time spent, together with any direct costs incurred.
- Expenditure on charitable activities includes the costs of 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.

h) Allocation of support costs

Support costs relate to 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 activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. Support costs are allocated to grant funded projects on the basis of the agreement made with the funder.

i) Operating leases

The charity classifies the lease of printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 10 years. Rental charges are charged on a straight line basis over the term of the lease.

**Notes to the Financial Statements
for the year ended 31 March 2019**

j) Financial instruments

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

k) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category

Office equipment – 20% straight line

l) 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.

m) 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.

n) 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.

o) Estimates and judgements

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees consider that there are no material estimates or judgements within the accounts.

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2019**

p) Employee benefits

Short term benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS102.

Pension scheme

Women in Prison Ltd operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held independently from those of Women in Prison Ltd in an independently administered fund. The pensions costs charged in the financial statements represent the contributions payable during the year.

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2019

2 INCOME FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
RESTRICTED		
<i>In Women's Prisons</i>		
Aldo Trust	3,000	3,250
Central & NW London NHS Foundation Trust	62,923	62,233
National Lottery (<i>Health Matters</i>)	163,544	164,160
HMP Foston Hall (<i>CARE</i>)	51,700	47,917
Greater Manchester Women's Support Alliance	74,814	79,613
Ixion Holdings – <i>CFO3 South East</i>	-	57,273
Shaw Trust – <i>CFO3 London</i>	-	99,288
HMPPS <i>Education & Employment</i>	14,357	85,162
<i>Community Based</i>		
Oxleas NHS Foundation Trust	46,404	46,404
Lambeth Council (<i>Beth Centre</i>)	245,971	324,398
Lambeth Council (<i>South London Women's Hubs</i>)	496,977	-
Cheshire and Greater Manchester CRC (<i>Women MATTA</i>)	152,275	150,976
Manchester City Council Equalities Fund	39,620	39,620
Comic Relief (<i>WomenMATTA</i>)	24,876	-
Woking Borough Council (<i>including contribution in kind of £90,000</i>)	281,635	125,332
Surrey PCC (<i>Checkpoint Plus, Woking, prior year Transforming Justice</i>)	50,604	100,499
Surrey CC Public Health (<i>Substance misuse</i>)	40,000	40,000
Ministry of Justice (<i>Checkpoint Plus, Woking</i>)	52,306	-
Surrey PCC (<i>Counselling service</i>)	11,275	21,186
Grants for service users	2,899	2,928
<i>Women's Voices</i>		
Barrow Cadbury	42,200	41,250
Trust for London	29,600	30,147
<i>Campaigns</i>		
Bromley Trust	10,000	10,000
Pilgrim Trust	-	10,000
Jabbs Foundation	30,000	-
Ian Mactaggart Trust	10,000	-
Total restricted income	1,936,980	1,541,636
UNRESTRICTED		
Tudor Trust	50,000	50,000
Sister's Trust	50,000	-
Esmee Fairbairn Foundation	36,575	30,000
Staff secondment	-	21,192
Other income	13,051	14,170
Total unrestricted income	149,626	115,362
Total income from charitable activities	2,086,606	1,656,998

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2019**

3 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs including training and development	1,269,349	1,304,508
Subcontracted services and in kind contributions	247,932	17,850
Service user expenses including grants	43,580	84,957
Other programme and direct costs	150,847	78,591
Office costs	97,815	57,762
Premises costs	78,374	86,455
Professional fees and consultants	20,030	63,900
Governance (note 4)	8,153	13,135
	<u>1,916,079</u>	<u>1,707,158</u>

4 ANALYSIS OF GOVERNANCE COSTS

	2019 £	2018 £
Audit fee	7,500	7,200
Accountancy services	-	5,400
Management committee expenses	653	535
	<u>8,153</u>	<u>13,135</u>

5 NET INCOME FOR THE YEAR

	2019 £	2018 £
This is stated after charging auditors' remuneration: inclusive of VAT		
Audit	7,500	7,200
Accounts preparation	-	5,400

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2019 £	2018 £
Salaries and wages	1,064,514	1,113,883
Social security costs	93,697	100,677
Pension costs	57,664	47,644
	<u>1,216,275</u>	<u>1,262,204</u>

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2019

No employees received remuneration in excess of £60,000 (2018: £nil). The charity does not operate a pension scheme for its employees but does make administrative contributions of £57,664 to a stakeholder pension scheme for 44 qualifying staff members (2018: £47,644 for 43).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2018: £nil). No expenses incurred by trustees for travel or other expenses were reimbursed during the year (2018: £535). Trustee donations during the year totalled £210 (2018: £135). One former charity trustee received payment for professional or other services supplied to the charity £6,825 (2018: £nil). Redundancy payments in the year totalled £3,048 (2018: £8,382). The key management personnel of the charity comprised the trustees, the Chief Executive, the Head of National Services, the former Director of Operations and the Finance Consultant. The total employee benefits of the key management personnel of the charity were £111,767 (2018: £112,820.)

Average staff numbers during the year were 48 (2018: 50). Average full time equivalents during the year was 38 (2018: 42).

Volunteers include peer mentors in prison and in the community, volunteer counsellors in our women's centre in Woking, women on Release on Temporary Licence (RoTL) and those working on our campaigns. Volunteer numbers averaged 23 during the year (2018: 12).

7 CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 DEBTORS

	2019 £	2018 £
Trade debtors	12,836	44,782
Prepayments and accrued income	51	6,613
Other debtors	3,614	3,814
	<u>16,501</u>	<u>55,209</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	87,685	19,447
Taxation and social security	26,213	24,303
Accruals and deferred income	125,091	125,731
	<u>238,989</u>	<u>169,481</u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2019

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS (2019)

	Net Current Assets £	2019 Total £	2018 Total £
Unrestricted funds	350,825	350,825	172,289
Restricted funds	<u>184,704</u>	<u>184,704</u>	<u>93,097</u>
Net assets	<u>535,529</u>	<u>535,529</u>	<u>265,386</u>

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS (2018)

	Net Current Assets £	2018 Total £	2017 Total £
Unrestricted funds	172,289	172,289	140,688
Restricted funds	<u>93,097</u>	<u>93,097</u>	<u>162,594</u>
Net assets	<u>265,386</u>	<u>265,386</u>	<u>294,125</u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2019

11 RESTRICTED FUNDS (2019)

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust, to be applied to specific purposes:

	Balance at 1 April 2018	Income	Expenditure	Transfers (to) from unrestricted	Balance at 31 March 2019
<i>In Women's Prisons</i>					
Aldo Trust	1,870	3,000	2,500	-	2,370
CNWL NHS Foundation Trust	-	62,923	65,875	2,952	-
National Lottery (<i>Health Matters</i>)	53,224	163,544	158,044	-	58,724
HMP Foston Hall (<i>CARE</i>)	-	51,700	51,700	-	-
Manchester Women's Support Alliance	-	74,814	74,814	-	-
HMPPS	-	14,357	14,357	-	-
<i>Community Based</i>					
Oxleas NHS Foundation Trust	-	46,404	46,404	-	-
Lambeth Council (<i>Beth Centre</i>)	19,434	245,971	238,375	-	27,030
Lambeth Council (<i>SLWH</i>)	-	496,977	473,231	-	23,746
WomenMATTA	-	152,445	149,322	-	3,123
Comic Relief	-	24,876	11,273	-	13,603
Manchester City Council	2,064	39,620	41,684	-	-
Woking Borough Council	-	281,635	264,977	-	16,658
Surrey PCC (<i>Checkpoint</i>)	-	50,604	50,604	-	-
Public Health (<i>Surrey</i>)	-	40,000	40,929	929	-
Ministry of Justice	-	52,306	36,178	-	16,128
Surrey PCC	10,425	11,275	22,714	1,014	-
Grants for service users	1,098	2,899	3,777	-	220
<i>Women's Voices</i>					
Barrow Cadbury	3,024	42,200	31,618	-	13,606
Trust for London	1,958	29,600	25,162	-	6,396
<i>Campaigns</i>					
Bromley Trust	-	10,000	10,000	-	-
Jabbs Foundation	-	30,000	30,000	-	-
Ian Mactaggart Trust	-	10,000	6,900	-	3,100
	93,097	1,937,150	1,850,438	4,895	184,704

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2019

11 RESTRICTED FUNDS (CONTINUED)
COMPARATIVE RESTRICTED FUNDS (2018)

	Balance at 1 April 2017	Income	Expenditure	Transfers (to) from unrestricted	Balance at 31 March 2018
<i>In Women's Prisons</i>					
Aldo Trust	695	3,250	(2,075)	-	1,870
CNWL NHS Foundation Trust	9,061	62,233	(71,294)	-	-
National Lottery (<i>Health Matters</i>)	44,022	164,160	(154,958)	-	53,224
HMP Foston Hall (<i>CARE</i>)	1,920	47,917	(49,837)	-	-
Greater Manchester Women's Support Alliance	4,785	79,613	(84,398)	-	-
Ixion Holdings		57,273	(45,720)	(11,553)	-
Shaw Trust		99,288	(117,971)	18,683	-
HMPPS		85,162	(85,162)	-	-
<i>Community Based</i>					
Oxleas NHS Foundation Trust		46,404	(46,404)	-	-
Lambeth Council (<i>Beth Centre</i>)	69,703	324,398	(374,667)		19,434
WomenMATTA		150,976	(150,976)	-	-
Manchester City Council		39,620	(37,556)	-	2,064
Woking Borough Council	16,945	125,332	(145,416)	3,139	-
Surrey PCC (<i>Transforming Justice</i>)		100,499	(100,499)	-	-
Public Health (<i>Surrey</i>)		40,000	(40,619)	619	-
Surrey PCC	15,103	21,186	(25,864)	-	10,425
Grants for service users	360	2,928	(2,190)	-	1,098
<i>Women's Voices</i>					
Barrow Cadbury		41,250	(37,027)	(1,199)	3,024
Trust for London		30,147	(28,189)	-	1,958
<i>Campaigns</i>					
Bromley Trust		10,000	(10,000)	-	-
Pilgrim Trust		10,000	(10,000)	-	-
	162,594	1,541,636	(1,620,822)	9,689	93,097

The Aldo Trust

Grant provides money for distribution to women in prison who do not have access to monetary support. As in previous years, each grant is limited to no more than £25 per woman and is to cover basic needs.

Central & North West London NHS Foundation Trust

Grant funds 'Through the Gate' services offered to women in HMP Bronzefield who experience significant and enduring mental health needs. It supports them in their preparation for release, on their day of release and then on an on-going basis back in their communities. The service is available to women returning to anywhere in the south east of England.

**Notes to the Financial Statements
for the year ended 31 March 2019**

National Lottery Fund (*Health Matters*)

Grant funds the development of the Health Matters project. Health Matters' advocates provide information and advocacy about healthcare and wellbeing, and support women to access healthcare services in prisons and in the community. The project aims to ensure that any required care is continued into the community upon release.

HMP Foston Hall (*CARE Project*)

Grant funds a programme for women in prison with a history of violence and complex needs, who may have difficulties engaging in and benefiting from treatment. CARE offers all participants an independent, flexible, holistic, needs-led support and advocacy service around education, training, employment, housing, finance, debt, family matters, or any other issues likely to destabilise women or prevent them attaining their preferred way of life.

Greater Manchester Women's Support Alliance (GMWSA)/Stockport Women's Centre

Prison Link workers in Salford help link women to Manchester-based women's services and support a network of women's centre champions among those serving sentences. The Alliance co-ordinator provides strategic networking and oversight of the Alliance's work. Funding also went toward Women MATTA.

HM Prison & Probation Service (*formerly NOMS*)

Grant funds education and employment advice. A specialist education and employment advice service together with one-to-one advice, this service also provides bursaries for courses and course materials. Funding for this project ceased in June 2019.

Oxleas NHS Foundation Trust

Grant funds a complex needs project to promote social inclusion and enable women diagnosed with personality disorder by the penal establishment to engage and maintain an improved quality of life. The project works in collaboration with London National Probation Service and the Prison Service, to reduce the risk of re-offending, re-call and other harms.

Lambeth Council

Grant funds the Beth Centre and South London Alliance; women-only, safe, comfortable spaces with expert support for women living in Lambeth, Southwark, Sutton, Croydon, Lewisham and Southwark who are affected, or at risk of being affected, by the criminal justice system. Individual and group-based support is provided to women across the target area.

Using funding from Mayor's Office of Policing and Crime (MOPAC) and other local authorities (as part of the London Crime Prevention Fund), Lambeth began a new programme of localised support for women, which is based in six south London boroughs. The project began in July 2018.

WomenMATTA

Funded by **Cheshire and Greater Manchester CRC, Greater Manchester Combined Authority and GMWSA**. The women's centre provides one-to-one and group support, advocacy and advice to Manchester and Trafford women at point of arrest (via the Greater Manchester Police Triage Scheme); serving community orders; on release from prison; and those considered 'at risk of offending' by nature of unmet support needs.

**Notes to the Financial Statements
for the year ended 31 March 2019**

Manchester City Council

Grant is a contribution to Women MATTA, which funds a specific project worker who supports the 'at risk of' offending cohort, and the weekly community drop in that includes a rolling timetable of activities to reduce the social isolation, improve the mental health and wellbeing, financial circumstances and employability of women attending. The grant also funds the delivery of WIP's one-day 'Working with Women in the Criminal Justice System' training to external services and professionals.

Woking Borough Council (*Women's Support Centre*)

Commissions WIP to run the Women's Support Centre offering support across Surrey to women whose individual circumstances or experiences have placed them at risk of exploitation, victimisation or becoming involved in the criminal justice system. Woking Borough Council provides part funding for the continuation of the Checkpoint project.

Surrey Police and Crime Commissioner (*Checkpoint Plus*)

Grant funds a county-wide worker to provide a support package to women diverted out of the criminal justice system, to reduce offending and improve their life outcomes.

Ministry of Justice (*Checkpoint Plus*)

Additional funding was available to expand the service for the final quarter of the year.

Surrey County Council Public Health (*Substance misuse service*)

Grant funds work in Women's Support Centre, Woking, Surrey, offering services in the community relating to specialist substance misuse.

Surrey Police and Crime Commissioner (*Counselling Service*)

Grant funding to provide a community counselling service for women in Surrey using volunteer counsellors.

Grants for Service Users

Grant for individual cases, as funds permit.

Barrow Cadbury Trust

Two grants were made during the year, all of which supported the campaigning activities of Women in Prison. £30,000 was in support of our campaign to strengthen women's voices in our 2020 campaign to reduce the women's prison population, particularly women in Birmingham and the surrounding area. A further £12,200 was to support a mass lobby event in parliament in respect of our Women's Justice campaign.

Trust for London

Grant funds the engagement of London women in our 2020 Campaign to reduce the women's prison population.

Bromley Trust

Grant awarded for policy and campaigning work.

Jabbs Foundation

Grant awarded for our campaigning work and our work with magistrates.

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2019

Ian Mactaggart Trust

Match funding obtained to develop an application to provide magistrates with information on community alternatives to custody for women.

Transfers between funds

Where restricted funds provided were less than the costs of discharging the service, the deficit was met from unrestricted funds. Surpluses and grants relating to funds already expended were transferred to unrestricted funds.

12 COMMITMENTS

At 31 March 2019, the company had commitments under non-cancellable operating leases

	2019 £	2018 £
Operating leases which expire:		
Within one year	1,474	7,768
Within two to five years	1,411	768
	<u>2,885</u>	<u>8,536</u>

13 RELATED PARTY TRANSACTIONS

Susan Wilson, who had been a Trustee and Treasurer until her resignation in September 2018, was appointed on a consultancy basis as a financial advisor to the charity in November 2018 with the approval of the Trustees. Total consultancy fees for the year ended 31 March 2019 totalled £6,825 (2018 Nil).

14 FINANCIAL INSTRUMENTS

	2019 £	2018 £
Financial assets at amortised cost	<u>774,518</u>	<u>434,867</u>
Financial liabilities at amortised cost	<u>238,989</u>	<u>169,481</u>

15 CONTINGENT LIABILITIES

Shaw Trust has audited the expenditure incurred on the CFO3 project in London and has advised that actual expenditure incurred in delivering the project is higher than that permitted under European Social Fund guidelines. No repayment has been requested to date. The amount which may be recovered under the contract is estimated at £15,000.

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2019

16 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY

		Unrestricted Fund	Restricted Fund	Total Funds
	Notes	2018 £	2018 £	2018 £
INCOME:				
Donations		12,264		12,264
Charitable activities	2	<u>115,362</u>	<u>1,541,636</u>	<u>1,656,998</u>
TOTAL INCOME		<u>127,626</u>	<u>1,541,636</u>	<u>1,669,262</u>
EXPENDITURE:				
Cost of fund raising		12,700	-	12,700
Expenditure on charitable activities		<u>73,636</u>	<u>1,620,822</u>	<u>1,694,458</u>
TOTAL EXPENDITURE	3	<u>86,336</u>	<u>1,620,822</u>	<u>1,707,158</u>
NET INCOME/(EXPENDITURE)		41,290	(79,186)	(37,896)
TRANSFERS OF FUNDS		<u>(9,689)</u>	<u>9,689</u>	<u>-</u>
NET MOVEMENT OF FUNDS		31,601	(69,497)	(37,896)
RECONCILIATION OF FUNDS				
Funds brought forward at 1 April 2017		<u>140,688</u>	<u>162,594</u>	<u>303,282</u>
Total funds carried forward at 31 March 2018	11	<u>172,289</u>	<u>93,097</u>	<u>265,386</u>