

THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 MARCH 2023

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND  
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<b>Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited
<b>Directors of the Corporate Trustee</b>	Diba Alikhani Roger Harrison David Lock KC (Chair) Mandira Sharma Keith Davis Jonathan Taylor Michael Morrison (appointed 26 January 2023) Dorothy Connell (resigned 18 November 2022)
<b>Custodian Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited acts as custodian trustee for the charity.
<b>Chief Executive</b>	Gary Allison
<b>Principal address of the charity</b>	PO Box 61044 London SE1 1UP
<b>Charity number</b>	213766
<b>Bankers</b>	HSBC PLC 90 Baker Street London W1U 6AX  CAF Bank Limited Kings Hill West Malling Kent ME19 4TA
<b>Independent examiner</b>	Patrick Morrello Third Sector Accountancy Ltd Holyoake House Hanover Street Manchester M60 0AS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
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The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2023. The statutory information is shown on Page 2.

**Structure, Governance and Management**

**Constitution**

Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a charitable trust. The governing document is the trust deed.

**Charity objective**

The object of the charity is to relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such person) who has performed an act of conscience for which he or she has been, or is 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.

The object is achieved by:

- providing financial grants (referred to as **relief payments** in the accounts) to individuals;
- providing practical support for prisoners of conscience (referred to as **transformation** in the accounts).

In 2011 a company was established, Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole Corporate Trustee of the charity.

**Structure and management**

The Corporate Trustee is 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. This structure is illustrated below:

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

Board of Directors

Prisoners of Conscience Appeal Fund  
(the Charity)

The charity is supported by distinguished Patrons.

Legal responsibility for the functioning of the charity rests with the Board of Directors, as set out in the Trust Deed and Articles of Association. The charity functions largely remotely without a physical office and has a staff of three supplemented by up to six volunteers, and headed by the Chief Executive, Gary Alison. Policies, strategy and annual budgets are set by the Board of Directors which meets quarterly, supported by regular meetings of the Finance, Fundraising and Risk sub-committees.

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Day to day functioning of the charity is managed by the Chief Executive, in conjunction with the Chair. The Chair and the Chief Executive meet weekly to review any issues arising from day-to-day management of the charity.

All grant applications are reviewed by at least two directors based on information provided by the grants officer who follows a due diligence process to establish the identity, bona fides and needs of the applicant. Once approved, grants are paid to the applicant by the most secure route reasonably available, and receipts are obtained from the beneficiary.

**Recruitment, induction and training of directors of the Corporate Trustee**

Recruiting directors (who are unpaid) is a continuing challenge for the charity and is undertaken with regard to a policy for composition, skills-analysis and recruitment. In so doing, the Corporate Trustee is diverse, inclusive and meets the range of skills required to carry out PoC's objectives. Directors are appointed for up to three terms of three years each, following which a director is required to retire from the Corporate Trustee.

The charity has advertised trustee positions on "Charity Jobs" and elsewhere, and this has resulted in applications including Mr Michael Morrison whom we welcome to the Board. The charity also uses the personal connections of directors, staff and former beneficiaries to seek to recruit the most appropriate directors.

Once a director has been appointed, they are issued with a Trustee induction pack, grant-making guidelines, the Trust Deed and the Memorandum and Articles of Association of the Corporate Trustee. They are made aware of their responsibilities as directors of the Corporate Trustee and the responsibilities of the Corporate Trustee as Trustee of PoC.

**Staff**

PoC continued to maintain appropriate staffing levels with one full-time and two part-time staff members and between four and six volunteers during the financial year. We thank our staff and volunteers for their dedication to and support for prisoners of conscience.

Remuneration packages are discussed by the Finance Committee based on information about comparable salaries in the sector. Staff performance is reviewed by the Chief Executive and the Chief Executive's performance is reviewed by the Chair, having due regard to criteria which include strategic direction, implementation of PoC's objectives, financial performance and leadership of staff and volunteers.

**Equal opportunities**

PoC opposes direct and indirect discrimination in relation to recruitment and training of staff and volunteers, on the grounds of race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background.

Employment opportunities are advertised openly and the charity's practices are based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC needs the contribution of all members of society and active steps are taken to ensure that all members of society should have equal opportunity to give service.

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**Safeguarding**

PoC has a safeguarding policy in force which applies to staff, trustees and volunteers. Confirmation is sought from all referral agencies, including agencies with overseas activities, that they have in place adequate safeguarding policies and procedures. All directors, staff and relevant volunteers hold current DBS certificates.

**Grant-making policy**

Applications for financial grants are made through approved third-party agencies and directly to PoC by individuals. The aim is to help people whose lives have been destroyed by persecution to make a new start and to positively transform their lives. PoC carries out due diligence to ensure that those whom it helps have met the criteria in our objects clause and in allocating its financial grants it does not result in any detrimental effects to the recipients themselves or their families or any other section of society or the environment.

**Public benefit**

PoC uses its donated funds for financial grants and practical assistance for present and former prisoners of conscience, wherever in the world there is a need. The Corporate Trustee has paid due regard to Charity Commission guidance and is satisfied that PoC is fulfilling its responsibilities on public benefit.

**Risk management**

The directors of the Corporate Trustee actively examine the strategic and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

**Financial review**

**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. This reserve is regularly reviewed to comply with Charity Commission guidance.

The charity has a variety of income sources, none of which is entirely secure going forward, as is the case with the vast majority of charities. The directors have had regard to Charity Commission guidance and set reserves at a figure of £60,000 to enable the charity to continue to function for a period of at least 6 months to cover the possibility of a catastrophic reduction in income and thus allowing for the orderly winding up of the charity.

**Income, charitable activities and fundraising costs**

Our principal sources of income have historically been charitable trusts and individual donors. In 2022/23 we received a significant gift of a tenanted residential property and an increase in legacy income. Income sources for 2022/23 were a residential property at fair value of

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£225,000 individual supporters £137,472, charitable trust donations £100,065, legacy income £97,606 and a corporate donation of £5,000.

In line with our strategy to continue increasing support for prisoners of conscience while reducing overheads, our overall charitable activities increased from £251,591 in 2021/22 to £299,409 in 2022/23, an increase of 19%.

Costs of raising funds as a percentage of income reduced from 19% in 2021/22 to 14% in 2022/23.

**Significant events**

The charity has seen a steady growth in demand for grants reflecting the raising of the charity's profile and the continuing abuses of human rights by state actors and, on occasions, non-state actors across the globe. The charity is grateful to its donors who have allowed PoC to play a small part in meeting this demand.

Over the year the charity has held a series of events and meetings with key figures in the human rights sector to highlight abuses of human rights and the high price paid by many individuals who stand up for the human rights of others. We are grateful for support from key individuals, including Mary Lawlor, the UN Special Rapporteur on Human Rights Defenders.

Concurrent with an increase in applications for assistance, particularly from Afghanistan and Iran, PoC, as with the broader charity sector, has faced fundraising challenges. A reduction in charitable trust income in 2022/23 was off-set by an increase in legacy income. As PoC increases practical assistance to positively transform the lives and human rights of prisoners of conscience, we are confident that we will attract new sources of funding from human rights charitable trusts and foundations.

Through increased collaboration with other charities and NGOs, we were pleased to increase financial support for prisoners of conscience by 38% in 2022/23, across over 30 countries.

The brave acts of conscience exercised by our beneficiaries upheld a range of human rights – freedom of speech, association, religion, sexual identity and holding governments to account for corruption and the erosion of democracy. Many of their personal accounts can be seen on our website at [www.prisonersofconscience.org](http://www.prisonersofconscience.org).

**Property**

With thanks to the Trustees of The Lombard Charitable Trust, PoC benefitted from the generous gift of a residential property in February 2023, with rebuild value of £311,485. As PoC is an unincorporated charity, the property is held in trust by the Corporate Trustee. The property is subject to a tenancy at a below market rent which runs to 9 October 2025.

**Events**

Collaboration with other NGOs continues, with United Nations representatives, other charities, human rights academics and members Parliament contributing to our events. Due to rail and other strikes, we were limited to one in-person event – our annual re-qualification

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Bursary Awards which was hosted in September 2022 - and an online webinar in November 2022 focusing on how to assist prisoners of conscience to reach countries of safety.

**Big Give matching campaigns**

The Big Give Christmas campaign and our Summer Big Give campaign, made possible by the generous pledges of key supporters, continue to provide important fundraising opportunities. These campaigns raised £71,900 in 2022/23.

**Investment policy**

The directors of the Corporate Trustee have considered the most appropriate policy for investing funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

**Activities and achievements in 2022/23**

**Relief payments: Grant-making and applications for assistance**

In 2022/23, we distributed 175 grants and additional block grants to 5 trusted referral agencies, at a total of £170,891.34 – an increase in financial support of 38% on 2021/22. These grants supported 167 people and over 334 family members and dependants, giving a total of over 500 people assisted. Given the financial and operational challenges following the Covid-19 pandemic and the current economic conditions, the Corporate Trustee is of the opinion that this is an acceptable performance, particularly given the additional practical support provided to prisoners of conscience during the financial year.

We collaborated with 29 referral agencies in the UK and overseas. 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, including due diligence to ensure compliance with safeguarding requirements. 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 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.

**Transformation: Holistic support through a package of support**

To further our aim of relieving the poverty of prisoners of conscience and assisting them to achieve long-term transformation, we developed a package of support during 2020. While grant-making to relieve the immediate hardship, family reunion and requalification needs remains central to our support for each prisoner of conscience, our support has evolved to more holistic assistance and includes an employability panel, signposting to other NGOs, promoting the rights of prisoners of conscience including through Together With Refugees and other NGOs, volunteering and trustee opportunities at PoC and assisting prisoners of conscience to reach countries of safety.

Our public benefit and the impact achieved is therefore increasingly measured not only in grant-making but also in the broader, practical assistance provided to transform the lives of prisoners of conscience, whether as asylum seekers and refugees in the United Kingdom or seeking



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countries of safety. By the end of the 2022/23 financial year, an additional 38 prisoners of conscience had requested this practical support in addition to the grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

**Achievements: Outcomes and impact assessment**

We assess the outcome and impact of our support by aiming to maintain contact with and providing further practical support to each grant recipient for at least 3 years following the initial grant and by formal impact assessments using questionnaires every second year. The results help us to adapt our support according to the needs of prisoners of conscience and inform our theory of change.

**Plans for the future**

The directors are committed to maintaining the charity's main focus as a grant making body to individuals who suffer poverty and hardship as a result of standing up for human rights, very often the human rights of others. Hardship, family reunion and re-qualification bursary grants remain central to achieve this objective. The charity has expanded the support it is able to provide to UK-based beneficiaries with the package of support and the directors are committed to continuing and, if possible, expanding this support.

The directors also recognise that there are collective challenges facing our beneficiary group and are exploring additional charitable purposes to promote the human rights of prisoners of conscience and ways to influence decision makers and support human rights defenders.

As the persecution of people who uphold human rights continues across the world, it is PoC's aim, both in the short and longer term, to significantly increase income so that we can meet the extent of need. Our fundraising plans continue to focus on charitable trust and individual donors, with a growing major individual donor programme.

We will continue to focus on the integrity of PoC's processes and policies to ensure that funds are granted only to applicants who meet the criteria in our objects clause.

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**Statement of Trustee's Responsibilities**

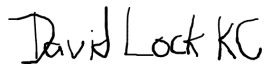
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the UK accounting standards. 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 28<sup>th</sup> June 2023 and signed on its behalf.



David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

## REPORT TO THE MEMBERS OF THE PRISONERS OF CONSCIENCE APPEAL FUND

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 11 to 22.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*P Morrello*

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

29 / 06 / 2023

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2022 £
<b>Income</b>									
Donations and legacies	5	322,510	17,200	225,000	564,710	248,876	91,668	-	340,544
Income from investments	6	433	-	-	433	11	-	-	11
<b>Total income</b>		<b>322,943</b>	<b>17,200</b>	<b>225,000</b>	<b>565,143</b>	<b>248,887</b>	<b>91,668</b>	<b>-</b>	<b>340,555</b>
<b>Expenditure:</b>									
Raising funds	7	51,338	26,062	-	77,400	43,352	22,483	-	65,835
Charitable activities	8	271,487	27,922	-	299,409	203,373	48,218	-	251,591
<b>Total expenditure</b>		<b>322,825</b>	<b>53,984</b>	<b>-</b>	<b>376,809</b>	<b>246,725</b>	<b>70,701</b>	<b>-</b>	<b>317,426</b>
<b>Net (expenditure) / income</b>		118	(36,784)	225,000	188,334	2,162	20,967	-	23,129
Transfer between funds		60,418	(418)	(60,000)	-	10,000	-	(10,000)	-
<b>Reconciliation of funds</b>		<b>60,536</b>	<b>(37,202)</b>	<b>165,000</b>	<b>188,334</b>	<b>12,162</b>	<b>20,967</b>	<b>(10,000)</b>	<b>23,129</b>
Total funds brought forward		23,702	45,262	60,000	128,964	11,540	24,295	70,000	105,835
<b>Total funds carried forward</b>		<b>£ 84,238</b>	<b>£ 8,060</b>	<b>£ 225,000</b>	<b>£ 317,298</b>	<b>£ 23,702</b>	<b>£ 45,262</b>	<b>£ 60,000</b>	<b>£ 128,964</b>

The charity made no recognised gains and losses other than those reported in the income and expenditure account  
The notes on pages 13-22 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
BALANCE SHEET  
AT 31 MARCH 2023**

	Note	£	<u>2023</u> £	<u>2022</u> £
<b>Fixed assets</b>				
Tangible Assets	10		225,000	-
<b>Current assets</b>				
Debtors	11	53,864		47,620
Cash at bank and in hand		92,057		128,572
		145,921		176,192
<b>Liabilities:</b>				
Creditors: Amount falling due within one year	12	(53,623)		(47,228)
<b>Net current assets / (liabilities)</b>			92,298	128,964
<b>Net assets</b>			<b>317,298</b>	<b>128,964</b>
<b>The funds of the charity:</b>				
Restricted income funds	13			
Designated income funds	14		8,060	45,262
Unrestricted income funds	14		225,000	60,000
General reserve	14		84,238	23,702
<b>Total charity funds</b>			<b>317,298</b>	<b>128,964</b>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The accounts were approved by the Trustee on 28th June 2023 and signed on its behalf by

*David Lock KC*

David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited  
**Charity Registration No. 213766**

The notes on pages 13-22 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS  
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**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), (Charities SORP 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

The investment property was donated to the charity and is included at its fair value at the time it was donated to the charity. Any future changes in fair value will be recognised in the statement of financial activities. The investment property is not subject to depreciation.

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

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 budget and cashflow forecast for 2023/24 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

**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 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.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**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.

**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, and time and resources expended on raising income.
- 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.

**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 8.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**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.

**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.

The charity does not have a material holding in complex financial instruments.

**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. The cost to the charity is limited to the amounts disclosed in note 3, and amounts outstanding are disclosed in note 12.

**2 Operating (deficit)/surplus**

**2023**

**2022**

£

£

The deficit is stated after charging:

Independent examiner's fee

900

1,200

**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 Chief Executive.

Staff costs during the year amounted to:

£

£

Wages and salaries (including holiday pay accrual)

123,575

114,729

Social security costs

7,895

6,793

Pension costs

9,560

8,534

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141,030

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130,056

The average monthly number of full time equivalent of employees during the period was 3.8 (2022 -4).

One employee earned between £60,001 and £70,000 during the year (2022: nil).

The total remuneration of key management personnel, including Employers NIC, was £73,290.



**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**4 Trustee remuneration and expenses, and related party transactions**

The charity paid legal costs on behalf of the corporate trustee of £300 (2022: £238).

Neither the directors of the corporate trustee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No directors of the corporate trustee received travel and subsistence expenses during the year (2022: £Nil).

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

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**5 Donations and legacies**

	Unrestricted	Restricted	Total 2023
	£	£	£
Donations - trusts	83,065	17,000	100,065
Donations - corporate	5,000	-	5,000
Donations - other	136,839	200	137,039
Donations of property	225,000	-	225,000
Legacies	97,606	-	97,606
	<b>547,510</b>	<b>17,200</b>	<b>564,710</b>

The property is included in designated funds as it is not available to meet the operational costs of the charity in the short term.

***Donations and legacies - comparative to 31/03/2022***

	Unrestricted	Restricted	Total 2022
	£	£	£
<i>Donations - trusts</i>	82,684	72,000	154,684
<i>Donations - corporate</i>	-	10,000	10,000
<i>Donations - other</i>	128,968	2,103	131,071
<i>Government Kickstart Grant</i>	-	7,565	7,565
<i>Legacies</i>	37,224	-	37,224
	<b>248,876</b>	<b>91,668</b>	<b>340,544</b>

**6 Income from investments**

	Unrestricted	Restricted	Total 2023
	£	£	£
Bank interest receivable	433	-	433

***Income from investments - to 31/03/2022***

	Unrestricted	Restricted	Total 2022
	£	£	£
<i>Bank interest receivable</i>	11	-	11

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**7 Cost of generating funds**

	Unrestricted	Restricted	Total 2023
	£	£	£
Staff costs	16,346	14,636	30,982
Fundraising other	8,956	11,426	20,382
Legal fees re transfer of property	10,022	-	10,022
Annual report & newsletter	805	-	805
Support and governance (see note 9)	15,209	-	15,209
<b>Total</b>	<b>51,338</b>	<b>26,062</b>	<b>77,400</b>

**Raising funds - comparative to 31/03/22**

	Unrestricted	Restricted	Total 2022
	£	£	£
Staff costs	16,625	8,916	25,541
Fundraising other	13,004	13,567	26,571
Annual report & newsletter	675	-	675
Support and governance (see note 9)	13,048	-	13,048
<b>Total</b>	<b>43,352</b>	<b>22,483</b>	<b>65,835</b>

**8 Expenditure on charitable activities**

	Relief payments and support costs	Impact / Transformation	Total 2023
	£	£	£
Relief payments	170,891	-	170,891
Staff costs	49,769	33,811	83,580
Bank charges	3,908	-	3,908
Support and governance (see note 9)	24,432	16,598	41,030
<b>Total</b>	<b>249,000</b>	<b>50,409</b>	<b>299,409</b>

Restricted	27,922
Unrestricted	271,487
	<b>299,409</b>

Relief payments constitute grants paid to individuals. No grants were paid to institutions. Staff costs have been allocated on the basis of staff time spent on each activity.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

*Expenditure on charitable activities - comparative to 31/03/22*

	<i>Relief payments and support costs</i>	<i>Impact / Transformation</i>	<i>Total 2022</i>
	£	£	£
<i>Relief payments</i>	123,904	-	<b>123,904</b>
<i>Staff costs</i>	52,488	29,269	<b>81,757</b>
<i>Bank charges</i>	4,164	-	<b>4,164</b>
<i>Support and governance (see note 9)</i>	26,814	14,952	<b>41,766</b>
<i>Total</i>	<b>207,370</b>	<b>44,221</b>	<b>251,591</b>
		<i>Restricted</i>	48,218
		<i>Unrestricted</i>	203,373
			<b>251,591</b>

**9 Support and governance costs**

	<b>2023</b>	<b>2022</b>
	£	£
Staff costs - governance and support	18,358	16,082
Staff costs - communications	8,110	7,401
Legal fees for corporate trustee	300	238
Accountancy and payroll	5,487	5,996
Annual report and newsletter	823	-
Independent examination	900	1,200
Trustee indemnity insurance	1,837	1,720
Other costs	20,424	22,177
	<b>56,239</b>	<b>54,814</b>
<b>Allocated as follows:</b>		
Cost of raising funds	15,209	13,048
Charitable activities	41,030	41,766
	<b>56,239</b>	<b>54,814</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**10 Tangible fixed assets**

	<b>Fixtures &amp; Equipment</b>	<b>Investment Property</b>	<b>Total</b>
	£	£	£
<b>Cost:</b>			
At 1 April 2022	21,181	-	21,181
Disposals	(21,181)	-	(21,181)
Additions at cost	-	225,000	225,000
<b>At 31 March 2023</b>	<b>-</b>	<b>225,000</b>	<b>225,000</b>
<b>Depreciation:</b>			
At 1 April 2022	21,181	-	21,181
Charge for year	-	-	-
On disposals	(21,181)	-	(21,181)
<b>At 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net book value:</b>			
<b>At 31 March 2023</b>	<b>-</b>	<b>225,000</b>	<b>225,000</b>
<i>At 31 March 2022</i>	<i>-</i>	<i>-</i>	<i>-</i>

In the year to 31st March 2023 Prisoners of Conscience was fortunate to receive the gift of a property that comes with a sitting tenant at below market rent, which the charity intends to honour. The property has been valued at its fair value, taking into accounts the effect on the fair value of the existing sitting tenant. It is the charity's long term strategy to realise the asset to cash in the longer term.

The charity's trustee Prisoners of Conscience Trustee Fund (Trustee) Limited holds the investment property on behalf of the charity in its role as custodian trustee.

**11 Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Due within one year:</b>		
Gift aid debtor	10,234	5,397
Other debtors	36,000	36,724
Prepayments	7,630	5,499
	<b>53,864</b>	<b>47,620</b>

**12 Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Accounts payable	981	2,800
Social Security and other taxes	3,092	3,327
Pension contributions owed	725	821
Accruals	48,825	40,280
	<b>53,623</b>	<b>47,228</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**13 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund Balances at 31 March 2023 are represented by:				
Fixed assets	-	-	225,000	225,000
Net current assets	84,238	8,060	-	92,298
<b>Total net assets</b>	<b>84,238</b>	<b>8,060</b>	<b>225,000</b>	<b>317,298</b>
<i>Fund Balances at 31 March 2022 are represented by:</i>				
<i>Net current assets</i>	<i>23,702</i>	<i>45,262</i>	<i>60,000</i>	<i>128,964</i>
<b>Total net assets</b>	<b>23,702</b>	<b>45,262</b>	<b>60,000</b>	<b>128,964</b>

**14 Funds - year ended 31st March 2023**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	01 April 2022 £	Incoming £	Outgoing £	Transfers £	31 March 2023 £
<b>Restricted Funds</b>					
Afghanistan	-	3,000	( 3,000)	-	-
Grant funding	10,000	-	( 10,000)	-	-
Burma fund	-	-	-	-	-
Family reunion	922	2,200	( 1,122)	-	2,000
Religious freedom/Pakistan Journalists	3,200	6,500	( 9,700)	-	-
Regional	418	2,500	( 2,500)	( 418)	-
The National Lottery Fund	-	-	-	-	-
Marketing	26,062	-	( 26,062)	-	-
Kickstart	-	-	-	-	-
Jersey Holiday Fund	4,660	3,000	( 1,600)	-	6,060
<b>Total Restricted Funds</b>	<b>45,262</b>	<b>17,200</b>	<b>(53,984)</b>	<b>( 418)</b>	<b>8,060</b>
<b>Unrestricted funds:</b>					
General funds	<b>23,702</b>	<b>322,943</b>	<b>(322,825)</b>	<b>60,418</b>	<b>84,238</b>
<b>Designated funds</b>					
Reserves policy	<b>60,000</b>	-	-	(60,000)	-
Fixed assets reserve	-	225,000	-	-	<b>225,000</b>
<b>Total Designated Funds</b>	<b>60,000</b>	<b>225,000</b>	<b>0</b>	<b>(60,000)</b>	<b>225,000</b>
<b>Total funds</b>	<b>128,964</b>	<b>565,143</b>	<b>(376,809)</b>	<b>-</b>	<b>317,298</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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

**Restricted funds**

*Afghanistan*

Restricted to supporting prisoners of conscience in or from Afghanistan.

*Grant funding*

Restricted to grant support for prisoners of conscience, with further funds received to support bursary grants,

Afghanistan prisoners of conscience and Package of Support for overseas prisoners of conscience.

*Burma fund*

Restricted to relief for Burmese prisoners of conscience.

*Family reunion*

Restricted to family reunion costs.

*Religious Freedom*

Restricted to relief for prisoners of conscience from Pakistan and other countries.

*Jersey Holiday Fund*

Funds received to support respite holidays in Jersey.

*Regional*

Funds received that are for support in specific geographical areas.

*The National Lottery Fund*

Funds received to implement the Package of Support for England-based prisoners of conscience.

*Marketing*

Funds received to recruit and employ a fundraising manager.

**Designated funds**

Reserves policy: Funds designated by the Trustee below which unrestricted funds should not fall. It is no longer deemed appropriate to include this as a designated fund so this has been transferred to general funds this year.

Fixed assets reserve: The amount of the charity's funds that are committed to fixed assets and so are not freely available for charitable spending in the short term.

**Transfers between funds**

A portion of restricted funds (£418) were given to cover support costs

The reserves policy designated funds was released to general reserves in line with guidance received.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**15 Funds - year ended 31st March 2022**

*The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:*

*Several of these restricted funds were received towards the end of the period.*

	<b>01 April 2021</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 March 2022</b>
	£	£	£	£	£
<b>Restricted Funds</b>					
Afghanistan	-	2,078	( 2,078)	-	-
Grant funding	-	20,000	( 10,000)	-	10,000
Burma fund	-	3,000	( 3,000)	-	-
Family reunion	3,000	3,000	( 5,078)	-	922
Religious freedom/Pakistan	-	6,500	( 3,300)	-	3,200
Journalists	-	4,000	( 4,000)	-	-
Regional	1,893	2,525	( 4,000)	-	418
The National Lottery Fund	-	10,000	( 10,000)	-	-
Marketing	16,402	30,000	( 20,340)	-	26,062
Kickstart	-	7,565	( 7,565)	-	-
Jersey Holiday Fund	3,000	3,000	( 1,340)	-	4,660
<b>Total Restricted Funds</b>	<b>24,295</b>	<b>91,668</b>	<b>(70,701)</b>	<b>-</b>	<b>45,262</b>
<b>Unrestricted funds:</b>					
General funds	<b>11,540</b>	248,887	(246,725)	10,000	<b>23,702</b>
<b>Designated funds</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>( 10,000)</b>	<b>60,000</b>
<b>Total funds</b>	<b>105,835</b>	<b>340,555</b>	<b>(317,426)</b>	<b>-</b>	<b>128,964</b>