

Company number: 2906362

Charity number: 1035525

Prison Reform Trust

Report and financial statements

For the year ended 31 March 2024

Contents

For the year ended 31 March 2024

Reference and administrative information	1
Trustees' annual report	3
Independent auditor's report	25
Statement of financial activities (incorporating an income and expenditure account)	30
Balance sheet	31
Statement of cash flows	32
Notes to the financial statements	33

Reference and administrative information

For the year ended 31 March 2024

Company number 2906362

Charity number 1035525

**Registered office
and operational
address** 15 Northburgh Street
LONDON
EC1V 0JR

Company Secretary Pia Sinha

**Country of
Registration** England & Wales

**Country of
incorporation** United Kingdom

Honorary Positions The Right Honourable the Lord Hurd of Westwell CH, CBE: President

The Right Honourable the Lord Woolf of Barnes CH: Honorary President

Trustees **Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:**

Nicholas Stace OBE: (Chair) Appointed 5 July 2024

James Timpson OBE: (Chair) Resigned 5 July 2024

Muhammed Maqsood Ahmed, OBE: (Member of Staffing & General Purposes Sub-Committee)

The Right Honourable the Lord Keith Bradley PC: (Vice Chair) Resigned 12 December 2023

The Lord Harold Carter of Haslemere CB: Appointed 12th December 2023

Shadae Cazeau Resigned 19 March 2024

Mifta Choudhury: (Member of Staffing & General Purposes Sub-Committee) Resigned 19 March 2024

Professor Dr Benjamin Crewe

Geoff Dobson OBE: (Member of Finance & Fundraising Sub-Committee) Resigned 12 December 2023

Reference and administrative information

For the year ended 31 March 2024

The Right Honourable the Lord Edward Garnier QC

The Right Honourable David Gauke

Julia Killick CBE: (Chair of Staffing & General Purposes Sub-Committee)

Dr Catherine Knowles: (Treasurer, Chair of Finance & Fundraising Sub-Committee) Resigned 12 December 2023

Nigel Newcomen CBE: (Member of Staffing & General Purposes Sub-Committee)

Rebecca Page: (Member of Finance & Fundraising Sub-Committee)

Dale Simon CBE

Osmond Junior Smart OBE

Louise Spencer

Neil Yazdani: (Treasurer, Chair of Finance & Fundraising Sub-Committee)
Appointed 12 December 2023

Key management

Peter Dawson Director (retired 14 April 2023)

Pia Sinha CEO and Company Secretary (appointed 1 April 2023)

Samantha O'Sullivan Head of HR & Finance (resigned 31 December 2023)

Bankers

Lloyds Bank plc
30-34 Moorgate
LONDON, EC2R 6DN

Solicitors

Bates Wells & Braithwaite
Cheapside House
138 Cheapside
LONDON, EC2V 6BB

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON, EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on pages 1 and 2 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice — Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects of the charity are; for the public benefit to further and promote improvements in the penal system in the United Kingdom and the prevention of crime. This report provides an explanation of how the Prison Reform Trust's significant activities fulfil the aims of the charity for the public benefit.

The strategies employed to achieve the charity's objectives, and so create a just, humane and effective penal system, are to inquire into the workings of the system; inform prisoners, staff and the wider public; and influence Parliament, Government and officials towards reform. To do this the Prison Reform Trust combines public education and work through the media with applied research, advocating for change, advice and information and parliamentary work, including provision of the secretariat to the All-Party Parliamentary Penal Affairs Group. Its four major programmes of work during this period were: reducing unnecessary imprisonment; improving treatment and conditions for prisoners and their families; which includes the rehabilitative impact of prison, contribution to the prevention of crime; promoting equality and human rights in the justice system; and informing the public, Parliament and policy development.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our purpose

To create a just, humane and effective penal system.

Our vision

We will influence decision makers, opinion formers and the public to:

Reduce the use of prison. That is about who goes to prison and for how long, and means:

- only the most serious crime should result in a sentence of imprisonment
- prison sentences should not be so long that they destroy hope and should always make full and constructive use of time inside

Improve conditions for prisoners, which requires:

- a framework of rights for prisoners as citizens
- a safe, decent, fair and purposeful way of life in prison
- the opportunity for prisoners to make amends to those they have harmed; and to take responsibility for creating a better future for themselves
- a prison estate that is not overcrowded; and allows a prisoner to remain a member of the community to which they will return

Promote equality and human rights in the criminal justice system, by:

- tackling discrimination
- protecting and improving the statutory framework for those rights

How we work

All the work we do is underpinned by the following core principles:

- Listening to and providing a voice for prisoners and their families; and promoting their role in making change happen
- Organisational credibility, built on sound governance and finance, and exceptional colleagues with experience from multiple perspectives, knowledge and integrity
- Knowing the limits of our strengths and expertise; and working closely with partners to have a bigger impact overall
- Not accepting money directly from central government, to preserve our freedom to say whatever needs to be said
- Influencing policy makers by gathering, analysing and publishing the facts; promoting good practice and celebrating success; understanding the realities but seeing the possibilities
- Principled opportunism: seizing the chance to make progress when it's there
- Retaining a memory for what has happened in the past; and drawing out the learning from it

Our work in furtherance of our vision is organised under four broad challenges for the period of our 5-year strategic plan (2018–23):

- Reducing unnecessary imprisonment: Change who goes to prison and for how long
- Improving treatment and conditions for prisoners and their families: Improve life in prison
- Promoting equality and human rights in the justice system
- Informing the public, Parliament and policy development; Get the facts about prisons and prisoners better known

Overview of the year

This marks the first reporting year for our new CEO, Pia Sinha. Following Pia's appointment, trustees agreed to postpone the drafting of a new strategic plan—extending the current plan by a year to March 2024. This has allowed for a stable transition following the arrival of a new CEO, as well as affording a period of reflection for the organisation to develop our new strategic five-year plan—which will be published imminently.

Despite the change in leadership, many of the challenges that we outlined in our last annual report remain, and in some cases have become even more acute—most notably the rapid rise of the prison population and the shortfall in prison places. The Prison Reform Trust has been at the forefront of this debate, highlighting the shortcomings of the government's attempts to build its way out of overcrowding and advocating for strategies focused on reducing demand for prison places.

Staffing remains another key challenge facing the prison service, despite significant efforts to recruit. Both numbers and experience remain lower than in 2010, and turnover remains swift, with a quarter of officers leaving after less than a year in post.

An overcrowded, understaffed, and crumbling prison estate is a recipe for failure. Whilst a crisis can trigger defensiveness, it can also act as a launch pad for bold reform—and there are signs that the government may, belatedly, have begun to understand this, with the announcement of progressive measures, which rely on evidence rather than rhetoric. These include a presumption against short prison sentences; and expanding eligibility for Home Detention Curfew—both of which PRT has long advocated for.

In addition, a number of key priorities for PRT have also seen progress over the last year. We have helped to secure long overdue reforms to the Imprisonment for Public Protection (IPP) sentence—which will see over a quarter of all those who received an IPP free of the sentence by March 2025. We have successfully advocated for changes to eligibility criteria for open prisons, which were hindering the progress of people serving indeterminate sentences and those serving longer extended sentences. We have delayed the possible introduction of the pain inducing PAVA spray in our children's prisons; and continued to uncover and highlight evidence of its disproportionate use on young Black and Muslim men in prison. And we have successfully mitigated the impact of

the government 's proposed changes to the parole system in working to secure amendments to the Victims and Prisoners Bill.

All of these are causes for celebration in a sector where the wins are few and hard fought for. However, we also want to highlight the positive work taking place in our prisons and be a constructive voice for reform. We want to celebrate those who are succeeding despite the system—not because of it, and to support those who wish to step up as the next generation of prison leaders.

Within the organisation our immediate priorities have focused on securing our immediate and medium-term financial stability; recognising what PRT does best and needs to protect—our 'foundation lane'—and our 'innovation lane' of future funded projects which will focus on delivery on the operational frontline; and managing a period of workforce changes with the recruitment of new key roles to set the organisation on a sound footing for the medium term—including the recruitment and appointment of Nick Stace as our new Chair. This year has been a time of transition; planning and success—setting us up to deliver on our ambitious new plan for the next five years.

Performance in 2023/24

In the following sections we track performance against all the strategic plan objectives, picking up the specific ambitions described in last year's annual report but also detailing a wide range of other work both in pursuit of the strategic plan objectives and in response to the issues created by conditions in prison and the criminal justice system more generally.

Reducing unnecessary imprisonment; change who goes to prison and for how long

End the imprisonment of people serving Sentences of Imprisonment for Public Protection (IPP), and abolish the lifelong IPP licence

PRT helped secure reforms that have greatly reduced the odds of an IPP licence being lifelong, and will see over a quarter of all those who received an IPP free of the sentence by March 2025. The Victims and Prisoners Act 2024 shortens the qualifying period that people serving IPP must wait for a review of their lifelong licence from ten years after first release to three years, and automatically ends a person's IPP sentence two years after an unsuccessful review if they avoid recall (known as the sunset period). This is the first time in the history of IPP that an automated pathway off the sentence has been created. The reforms will be applied retrospectively once the Act comes into force, and the Government estimated that around 1,800 people will have had their IPP sentenced ended by March 2025.

The reforms are in line with recommendations made by PRT in our 2020 research report on IPP recalls which recommended a reduction in the qualifying period to five years. PRT originally drafted and supported amendments to reduce the qualifying period during the parliamentary

debate on the Police, Crime, Sentencing and Courts Act, and also advocated for this policy change as part of its evidence to the Justice Committee inquiry on IPP sentences.

In its announcement of the measures, the Government referred to the “broad consensus” against the IPP sentence. PRT played a key role in building this consensus, as evidenced in the joint briefing we led on the reforms, signed by 11 prominent organisations, including the Howard League, Liberty, Amnesty International, and the expert professional bodies for psychiatrists, psychologists and Probation Officers.

PRT contributed to political pressure that added pathways to ending the ‘recall merry-go-round’ for IPPs. PRT drafted 17 IPP-related amendments to the Victims and Prisoners Bill, and brought multiple organisations together to support them. These resulted in additional concessions from the Government which increase the chances of re-release for recalled IPP prisoners. They may now be re-released on a discretionary basis by the Secretary of State without reference to the Parole Board, if they believe it is safe to do so (a power previously reserved for determinate sentenced prisoners). The SoS may also dismiss any recall from counting against the sunset period. These measures will help ensure people recalled for minor infractions, or charges which are later dropped are less likely to remain trapped in the ‘recall merry-go-round’. These reforms are also in line with PRT’s 2020 research on IPP recalls.

PRT helped to shape policy and procedural reforms aimed at progressing unreleased IPP prisoners. PRT is an active member of the HMPPS IPP Stakeholder Challenge Group. The group is composed of senior HMPPS officials and external stakeholders, who are consulted on the HMPPS IPP action plan. PRT has advised and challenged on a range of proposals to progress unreleased IPP prisoners. We also drafted amendments that resulted in new legislation requiring the Secretary of State to lay an annual report before parliament detailing work to progress IPP prisoners. These are significant steps forward in transparency and accountability, which we will build on to continue our advocacy for the unreleased cohort of IPPs.

PRT enhanced the recognition of DPP prisoners as a distinct group (people who received IPP as children). PRT contributed supporting evidence to parliamentarians, and drafted amendments aimed at securing additional concessions for people sentenced to Detention for Public Protection (DPP): the variant of IPP given to 326 children. This resulted in the new qualifying period for an IPP licence review being set at three years for IPPs and two years for DPPs, reducing the time people sentenced as children must wait before an opportunity to end their sentence. The annual IPP progress report to parliament must also specifically detail steps taken to progress DPPs, and PRT has contributed to plans for achieving this via the HMPPS IPP Stakeholder Group. These are all steps towards ending the imprisonment of a subset of IPP prisoners who have suffered a particularly egregious injustice due to their young age at sentencing.

The reforms outlined below could not have been won without the coalition of organisations and individuals whom PRT has worked with during the IPP campaign. PRT would like to thank all of the organisations who contributed to the joint briefing, and Dr Laura Janes, for her invaluable contribution to parliamentary activity.

Find out what the public, including victims, think about punishment, and challenge sentence inflation

PRT raised public awareness of contemporary prison reform issues through a lecture by former Prime Minister John Major. The lecture was [held at the Old Bailey on 9th May 2023](#). It achieved significant national media coverage, including an article by Matthew Parris in the Times. It was also referenced by Alistair Carmichael MP in the second reading debate on the Victims and Prisoners Bill.

PRT provided expert written and oral evidence to the Justice Committee's inquiry on public understanding and opinion on sentencing. The committee's report reflected and adopted many of the recommendations made by PRT and the independent commission into the experience of victims and long-term prisoners—to which PRT provided the secretariat—[including its call for a national debate on sentencing](#).

PRT provided evidence and submissions to legislation and statutory consultations relevant to this aim including:

- The Sentencing Bill
- The Ministry of Justice's murder sentencing consultation
- The Ministry of Justice's open justice consultation
- A number of sentencing guideline consultations, including on the imposition of community/custodial sentences

Divert people from prison who don't need, or are not well enough, to be there

PRT [provided written evidence](#) to the House of Lords Justice and Home Affairs Committee inquiry on community sentences.

Reduce recall and remand populations

PRT is working collaboratively as part of a group of criminal justice organisations to explore solutions to address the growing number of people being recalled back to prison, and its contribution to the prison capacity crisis.

Ensure a fair and effective parole system

PRT successfully lobbied for the reversal of new rules restricting indeterminate sentenced prisoners from progressing to open conditions. In July 2023 the government announced that it was reversing changes to the open conditions transfer criteria, originally made in June 2022. The

announcement followed a long campaign by PRT highlighting the damaging consequences of the changes.

PRT helped to secure amendments to the Victims and Prisoners Act 2024 to mitigate the impact of the government 's proposed changes to the parole system. PRT submitted detailed written evidence at each parliamentary stage of the bill. In the House of Lords, we drafted amendments and supported peers to table and present them in the committee and report stages. PRT coordinated an influential cross sector coalition of mental health, human rights and criminal justice organisations in support of the amendments. In response to concerns raised, the government:

- **Amended** the power to refuse a Parole Board decision to a power to refer a decision to another court.
- **Removed** provision from the bill that would have enabled the secretary of state to dismiss the Parole Board chair on the grounds of public confidence.

We have ensured that people impacted by the reforms to parole have access to up to date and accurate information through our advice service. We have achieved this through our articles in Inside Time and the production of accessible information sheets and policy updates. These resources have also been disseminated through our Building Futures Network and Prisoner Policy Network to ensure it reaches those who need it.

Reduce the imprisonment of women and ensuring their needs are met

PRT successfully secured funding to enable the delivery of a new programme focusing on reducing women's imprisonment in April 2024. The programme, which is due to run until October 2025, is funded by Esmee Fairbairn, JABBS and The Triangle Trust. This solution-focused programme aims to reset the approach to women's imprisonment. It will explore the barriers to reducing the women's prison population and identify good practice. The programme will also contribute to delivering on our aims to reduce the remand and recall population; and to divert people from the system who don't need to, or are not well enough, to be there.

We have analysed local sentencing data for women to inform our new programme on reducing women's imprisonment. In October 2023 we published '[at a glance](#)' data tables summarising the use of custody for women in each local police force area between 2014–2022. This was followed in May 2024 by the publication of detailed breakdowns of the use of imprisonment for women in each police force area in England and Wales in 2022. Factsheets have already been disseminated widely, including to all recently elected Police and Crime Commissioners.

We have continued to hold the government to account for the implementation of the Female Offender Strategy Delivery Plan through our membership of the Women in the Criminal Justice System Expert Group.

We have collaborated with women serving long prison sentences to produce our latest 'Invisible Women' briefing on sentence progression. Published in April 24, as part of the Building Futures programme, the briefing was launched with an [exclusive](#) in the Independent. [Emily Evison and Claudia Vince wrote an article for the Prison Service Journal on the experience of women serving long sentences](#)

Improving life in prison

End overcrowding by having fewer people in prison

The prison system is facing one of the most acute capacity challenges it has ever had to deal with. A succession of increasingly desperate emergency measures have been introduced over the course of this reporting year to try and mitigate the challenge of where to hold people.

The Prison Reform Trust has been at the forefront of this debate, highlighting the shortcomings of the government's attempts to build its way out of overcrowding and advocating for strategies focused on reducing demand for prison places.

This year we have focused attention on the issue of overcrowding by:

- Providing written and oral evidence to the Justice Committee's inquiry 'Future prison population and estate capacity'.
- Preparing briefings to assist Parliamentary scrutiny during the passage of the Victims and Prisoners Bill; Sentencing Bill; Criminal Justice Bill and the 2023 King's Speech.
- The publication of our 2023 edition of Prison: the facts, [with a press launch on the impending prison capacity crisis](#).
- Publishing a series of articles and providing media briefing and comments on the necessary measures to avert the prison capacity crisis.
- Supporting the introduction of emergency measures, including the extension of eligibility for Home Detention Curfew (which PRT advocated for in our 2021 briefing).

Help to make prisons safe, decent, fair and purposeful

We have launched a Next Gen Leadership project in 2023 to improve life in prison for all those who live and work there. The rapid turnover of prison leaders and staff has robbed the service of its institutional experience of how to deliver safe and effective prisons, as well as the belief and aspiration that things can be different. By supporting the next generation of prison service leaders, we aim to address this, and in doing so improve life in prison for all that live and work there.

We continue to provide scrutiny and challenge to the Ministry of Justice and HM Prison and Probation Service through our membership of the Expert Advisory Panel on the Use of Force and the Ministerial Board on Deaths in Custody.

Challenge restrictions which are not a “necessary consequence of imprisonment”

We have challenged the introduction of a £900 cap on prison accounts. This has limited people's ability to save for their release and accept payments such as compensation or inheritance where they had no external bank account. This particularly affects people serving longer sentences who have had little access to prisoner banking services usually offered to people closer to the end of their sentence. We wrote a summary of the concerns being raised through our advice service and presented them to policy leads at HMPPS. Whilst we have not yet seen an increase the cap, HMPPS confirmed that a banking option has been identified for people on longer term sentences.

Improve the way of life for the longest serving prisoners, for older prisoners, and for those in solitary

We have successfully advocated for changes to eligibility criteria for open conditions. These criteria were preventing people who were serving longer extended sentences from being considered for open conditions in advance of their first parole date—limiting their opportunities to demonstrate their suitability for release. Following concerns raised to us through our advice service, PRT produced detailed briefing and had regular engagement with the relevant policy leads to bring about a change in the criteria in line with our recommendations

We have worked with listening forums, prisoner-led consultations and research networks to launch four publications this year as part of our Building Futures Programme. The programme was established to explore the experience of men that will spend 10 or more years in prison and eight years or more for women.

[Invisible Women: Understanding women's experiences of long-term imprisonment](#) released its third briefing on progression. This shines light on a small but increasing proportion of women in prison who are facing significant barriers to progressing through their sentence.

[Information booklet for people serving a life sentence.](#) This lifer guide was produced in collaboration with Ryan and the Advice and Information Team. Building Futures published the first edition of this information booklet. This is now a hard copy that has been disseminated to people in our network and promoted through Inside Time.

[The Very Long-Term Prison Population in Scotland](#), a scoping document. The Building Futures Programme commissioned the Scottish Advocacy and Research Collective (SPARC) to compile a scoping document to better understand the impact of long-term imprisonment in Scotland.

[*Locked in? Achieving penal change in the context of crisis and scandal.*](#) This discussion paper encourages a conversation about the tools and resources needed to navigate a more principled course during times of extraordinary turmoil.

Building Futures has brought together prisoners with people whom they would not normally have access to. This included facilitated meetings between prisoners and former prisoners with HMPPS staff, senior prison staff and members of professionals from think tanks and advocacy organisations.

Improve access to in cell technology and the internet

PRT's planned research report on digital prisons was put on hold following the retirement of PRT's head of research and the departure of PRT's research officer. The project will be resumed, and the briefing updated following the appointment of a new research manager which is expected in July 2024.

Provide better access to information and advice, especially through schemes run by prisoners

Our advice and information service has responded to over 10,200 enquiries in the last year. We have proactively sought information about current policy developments and emerging issues to share with people in prison and their loved ones.

We have continued to provide prisoners with the latest policy changes and information through our monthly article in Inside Time. Subjects covered in the last year include reforms to the IPP sentence licence; changes to Home Detention Curfew eligibility; cell sharing risk assessments; the publication of a new use of force policy; and how Offending Behaviour Programmes are being prioritised in light of current backlogs.

We have worked with HMPPS to improve prisoners' access to our information sheets through cell laptops. Working with the HMPPS digital team who manage accessible content on cell laptops we now have a consistent agreement about the way our information sheets will be displayed and updated.

We have been working with HMPPS to develop a project which could enable people in prison to access a secure and live version of our website through the Launchpad system on cell laptops. This is an exciting opportunity to extend the reach of our advice resources, particularly as in-cell technology rolls out in the prison estate more widely.

We have worked with HMPPS staff to promote awareness of a new information hub that has been created with the aim of improving information for staff and providing resources to foreign nationals in prison.

Increase access to release on temporary licence (ROTL)

Our work to improve access to open conditions means that more people should be able to access the rehabilitative benefits of ROTL. The direct impact of two of our policy achievements this year—(1) the reversal of rules restricting indeterminate sentenced prisoners from progressing to open conditions; and (2) the removal of arbitrary rules preventing people serving longer extended sentences from accessing open conditions in advance of parole; should mean that more people in the system will be able to access the rehabilitative benefits of ROTL, which will in turn improves opportunities to demonstrate progress at parole.

Getting the facts about prison and prisoners better known

Make prisoners' views central to all that we do, give them the chance to speak for themselves, and keep them informed

PRT has made significant progress in building the membership and impact of our ground-breaking Prisoner Policy Network (PPN). The PPN now has over 900 prisoners, 500 former prisoners, their families and 29 supporting organisations as members and continually recruits. The PPN seeks to create a collective approach to user involvement in the criminal justice sector and increase visibility and impact of integration of lived experience leadership.

We have finalised our fifth report of the Prisoner Policy Network, focussing on the perspectives of currently serving and former prisoners as well as their families to understand how their own ethnicity had impacted on their time in prison. In total 662 people took part, including a small number of prison staff, and the final report will be published in June 2024.

We have kept network members updated with significant changes to the parole process and ensured they have accurate information during a period of fast paced change. In addition to our face-to-face work in prisons, our quarterly Network News; community mailouts; and articles in Inside Time enable us to disseminate information to our members and seek their input.

We have facilitated meetings between prisoners at HMP Rye Hill and the CEO of the Parole Board; and prisoners at HMP Frankland and the Category A Review Team to improve understanding of the Cat A review process and share their experiences of it.

We have developed a broad range of collaborations, partnerships and speaking engagements with universities and other relevant organisations, both directly and with individual PPN members. This has included:

- **Unlocked Graduates**—where members of the PPN have been involved in recruitment panels.
- **Fair Trials**—to examine the evidence on how data inaccuracy can feed into errors in the calculation of prisoners' risk scores. Incorrect assessments can have far reaching implications for prisoners, including their progression. A final report will be published in 2024.

- University of Manchester—community members have been engaged in projects on women's experience of self-harm in prison; continuity of care for women who self-harm post release; and the social care need of women in prison.
- Prison Service Journal—promoting co-authorship in academic research with those formerly incarcerated by working with Shadd Maruna to edit a special issue of PSJ published in March 2024, with seven papers co-authored by academics and PPN members.

Tell the success stories and challenge prejudice

At a time when all we are hearing from our prisons are stories of despair, we have been mindful of the need to also celebrate success and highlight best practice.

We have amplified the findings of HM Inspectorate of Prisons' (HMIP) reports for prisons which have bucked the trend, often through visible, determined and compassionate leadership. As well as their thematic reports, including 'Improving behaviour in prisons', which supported many of the findings of the work of the Prisoner Policy Network's consultations on incentives and tackling violence in prison.

We have shared good practice and positive outcomes following the adoption of the Child Impact Assessment Toolkit. PRT Associate Sarah Beresford has published a number of blogs to demonstrating practice change by agencies using the Child Impact Assessments she has co-developed with children affected by parental imprisonment.

We have continued to educate the public on prison life and conditions. Our Head of Prisoner Engagement Paula Harriott has recorded a new series of podcast [The Secret Life Of Prisons](#).

Publish the Bromley Briefings Prison Factfile

We published our flagship Bromley Briefings Prison Factfile in February 2024 and Prison: the facts in June 2023. The February 2024 edition was the first following the appointment of our new chief executive Pia Sinah. This edition focused on the hard-fought policy achievements of the past months, including the reconsideration by ministers to introduce reforms to the Imprisonment for Public Protection (IPP) sentence; and the reversal of measures which prevented people from progressing in their sentences.

We have developed new material to enhance public understanding of prison sentences. We have introduced a new 'Prison sentences explained' section which covers how each type of prison sentence works; the different prison functions; and addressing common questions from the public such as 'why don't people spend their entire prison sentence in custody?'.

Produce original research with practical relevance, including work on employment for people convicted of sex offences

PRT's head of research Dr Kimmett Edgar retired in June 2023. PRT chose not to recruit to a number of core vacancies—including research—in order to manage appropriate cash flow. Therefore, PRT was without a core research lead for the majority of the reporting year. PRT is recruiting a research manager and plan to appoint in July 2024.

Educate and influence the public, policy makers and politicians

We have achieved a combined reach of 21.2 million in print media, and 2.4 billion in online media with multiple mentions in key national publications including The Guardian; The Telegraph; The Independent; Daily Express; Daily Mirror; The Times; Financial Times; and The Sun.

We also continue to appear in regular broadcast media, with nearly 350 broadcast mentions over the course of the last year. This has included BBC Radio 4's Desert Island Discs and The Moral Maze; BBC News; Channel 4 News; LBC radio; ITV News; and Sky News.

We continue to expand our social media presence, with over 38,000 followers on X (formerly Twitter); over 19,000 followers on LinkedIn; and 5,000 followers on Facebook.

We have published seven briefings and reports during the course of the year. They have covered topics including progress in delivering on the commitments made in response to the Lammy review; achieving penal change in the context of crisis and scandal; the progression of women serving long sentences; and the continuing disproportionality of the use of PAVA incapacitant spray on Black, Muslim and disabled prisoners.

We have responded to a total of 17 consultations. These have included the Justice Committee's inquiry on the future prison population and estate capacity; the Sentencing Council's consultation on the imposition of community and custodial sentences guideline; and the Justice and Home Affairs Committee inquiry into community sentences.

We have supported MPs and peers in their process of scrutinising three parliamentary bills.

Provide the Secretariat to the Parliamentary All Party Penal Affairs Group

The group has held a regular programme of meetings including with the justice secretary Alex Chalk and the Prison and Probation Ombudsman Adrian Usher. With Paul Maynard's appointment as a government minister, the former prisons minister Andrew Selous was elected as the group's new chair in December 2023.

Promote equality and active citizenship

Promote minimum standards for the treatment of all prisoners

We challenged government proposals in the Criminal Justice Bill to enable the UK to rent prison places in foreign prison establishments. The provisions raised serious questions regarding the parity of regime prisoners would experience, including access to healthcare and family contact. They also raised human rights concerns, including responsibility and oversight mechanisms following alleged acts of torture or ill-treatment; independent monitoring arrangements; and investigatory arrangements.

In response PRT submitted detailed written evidence to the House of Commons public bill committee and prepared amendments to the bill which were tabled and debated by the shadow justice minister Alex Cunningham MP.

Reduce race disproportionality

We have continued to uncover and highlight evidence of the disproportionate use of PAVA incapacitant spray on young Black and Muslim men within prisons. In November we published a briefing which showed that existing inequalities have become entrenched—despite repeated warnings that its introduction would exacerbate existing disproportionate outcomes in use of force. The briefing makes recommendations designed to reduce the disproportionate use of PAVA.

PRT continues to work collaboratively with allied organisations to advocate for a fairer criminal justice system for Black, Asian, Mixed heritage and Muslim people in the UK, including through our membership of the Action for Race Equality National Independent Advisory Group.

We have continued to hold HMPPS to account through our membership of a number of scrutiny panels. These include the External Advice and Scrutiny Panel; Use of Force External Advisory Panel; and the Race Action Programme External Advice and Scrutiny Panel (until its dissolution in March 2024).

Promote active citizenship in prisons

PRT has continued to build on its successful Active Citizens project during the course of this year. We have worked with four prisons, HMP Warren Hill; HMP Frankland; HMP Belmarsh and HMP Garth to identify and agree a prison-based issue they wanted to resolve. The groups were then tasked with defining the problems that the current situation created; identifying who is responsible; consider what the prison was currently doing; and finally produce a set of recommendations to put to the governor. At HMP Warren Hill, a category C prison, participants wished to focus on how people serving long sentences can find hope and personal fulfilment. At HMP Frankland, a high security prison, the group chose to focus on incentives as the prison was in the process of reviewing its local policy.

At HMP Warren Hill senior leaders engaged in follow-up discussions with panel members to work together to implement the recommendations as much as possible. PRT staff returned to the prison to attend a meeting between the Active Citizens panel members; the governor of HMP Warren Hill and senior management team members.

At HMP Frankland the panel members appreciated the process and remarked that it helped them to get their views across to the governors. The panel produced a report which the prison management found helpful. The prison incorporated the group into its official consultation structure.

Tackle discrimination and ensure necessary reasonable adjustments, especially for prisoners with mental health and learning disabilities, and autism

PRT's advice service has been providing advocacy to a growing number of people experiencing severe mental health problems. Within the last year we have made over 300 safeguarding referrals to prisons. We have also written to healthcare services to seek assurances about peoples' treatment and wellbeing 61 times in the last year.

Contribute to a better approach for 18 to 24 year-olds in custody

PRT actively promotes the evidence on maturity and the need for a distinct approach to young adults within its policy and advocacy work. This year we have worked to mitigate the impact of the government's proposed changes to the parole system within the Victims and Prisoners Bill, which will have a disproportionate impact on young adults. In addition, our responses to consultations over the course of this year, including submissions on draft sentencing guidelines, advocate for maturity to be considered in decision making and sentencing. PRT also continues to be an active member of T2A's campaign management group and attends regular meetings of the alliance.

Improve safety for children in custody, and contribute to long term reform of the conditions in which they are held

We have convinced the Youth Custody Service (YCS) and the Ministry of Justice (MoJ) that they need to develop a youth custody strategy. Following seven years of advocacy work, PRT in collaboration with others, have successfully made the case that the absence of a youth custody strategy has led to the current confusion and dysfunction in youth justice policy. We are working with the YCS and MoJ in their consultation exercise.

With the Alliance for Youth Justice and other members, we have strongly advocated that the YCS and MoJ should not approve the use of PAVA incapacitant spray on children in custody. This has at the very least delayed its possible introduction, and we will continue to work with the new Government to explain why doing so would further undermine the safety of children and staff in custody.

We have highlighted the use of guard dogs and stun grenades in children's prisons. This has attracted considerable attention in the national and local press which has highlighted the risks of their use adding to the downward spiral of violence in children's prisons.

We have continued to draw attention to inspection reports from HM Inspectorate of Prisons that have described crisis conditions in a majority of the children's prisons. This may have played a part of the decision to close the troubled children's prisons at HMP Cookham Wood.

We have also raised concerns about the use of children's prisons as a tool to ease capacity constraints in the adult male prison estate. An increasing number of young adults (over 18s) have been placed in children's prisons as a population crisis measure. As a result, the YCS has now launched a review of this approach.

Priorities and new work for 2024–25

The five-year strategic plan for 2018–2023 was due to be replaced by a new five-year plan for 2023–2028, in April 2023. Due to a change in leadership, the process has been delayed, a new strategic plan has now been prepared and will be published imminently.

PRT's work will focus on projects that are outcome focussed and demonstrate the impact of PRT's influence on the day to day lives of people in prison. The charity will seek to strengthen the core "foundation lane" of its work, in providing advice and information; prisoner engagement; and policy advocacy—much of which has already been covered in the preceding sections.

Securing the core "foundation lane" of its work will enable the charity to develop an "innovation lane" of projects focused on delivery on the operational frontline.

The "innovation lane" of our work will draw on the existing skills, capacity and networks of our "foundation lane", and will consist of:

- A Next Generation Leadership programme for aspiring Governors, Probation practitioners and policy leaders.
- Criminalising Trauma—A solution-focused evaluation of why the imprisonment of women remains stubbornly high 25 years after the Corston Report.
- Developing a Reward, Recognition and Active Citizenship award scheme for people in prison.
- Advocating for a revision in the Prisoner Pay Policy, to achieve safer and more secure prison regimes.
- Reporting on prison workforce reform, with particular focus on consultation with prisoners on the future role of the prison officer.

Structure, governance, and management

Governing document

The company is established under a memorandum of association, which sets out its objects and powers as a charitable company and is governed under its articles of association. The Prison Reform Trust is currently working to a five-year strategic plan, published in June 2018. A new five-year strategic plan has been developed and will be published imminently.

The trustees

The trustees, who are also directors under company law, who served during the year and up to the date of this report are listed on page one. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 March 2024 was 13, (31 March 2023:15).

Organisation

The Prison Reform Trust is a small organisation with clear objectives, a high national profile and a strong track record of achieving policy and practice change. It is governed by an experienced and knowledgeable Board of Trustees which meets four times a year. It operates within an equal opportunities policy the implementation of which is kept under review. Oversight of personnel matters and risk management is maintained by its Staffing and General Purposes sub-committee. Oversight of money is overseen by the Finance and Fundraising sub-committee. Management and development of the charitable company is delegated to its director, Pia Sinha, who is accountable to the Chair. Reports are submitted as required to Companies House and the Charity Commission by the company secretary. Systems for line management, appraisal, staff development and supervision are in place together with grievance and complaints procedures. A strategic plan was agreed by the Board for the period 2018–2023. A new strategic plan will be issued for 2024–2029.

The organisation is a charitable company limited by guarantee, incorporated on 3 March 1994 and registered as a charity on 23 March 1994.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Remuneration policy

The Prison Reform Trust aims to pay salaries which are fair, competitive with the charity sector and proportionate to the complexity of each role. In determining the right level of pay PRT uses the National Joint Council for Local Government Services pay scales and job evaluations as guidance. All staff are entitled to 7% of their gross salary as a non-contributory pension payment. The Prison Reform Trust ensures all staff are paid above the living wage as defined by the Living Wage Foundation, as well as paying above the London Living Wage.

Trustee induction and training

James Timpson OBE retired as Chair of Trustees on the 5 July, following his appointment as Minister of State at the Ministry of Justice, and was immediately replaced by Nick Stace OBE.

Following a process by which the Staffing and General Purposes Sub-Committee considers the board's needs in terms of its overall experience and skills, and the diversity of its membership, new trustees are invited to join the board.

Opportunities to visit prisons alongside Prison Reform Trust staff are made available to those who wish to take them up. As far as possible, NCVO guidelines are followed regarding induction and training. Outside of the formal meetings structure there is a good level of trustee involvement in steering major programmes and project advisory work.

Financial review

In the financial year 2023/24 overall income exceeded expenditure by £33,153 (2023: income exceeded expenditure by £72,787). Total incoming resources for the year to 31 March 2023, including legacies, grants, and donations, were £1,929,784, compared to £2,056,029 in 2023.

Income included a grant from the Dawes Trust of £100,000 to support an 18 month programme of research into **Understanding parole success after release from prison in England and Wales 2011–2021**.

Unrestricted grant, donation, subscriptions, and legacy income shows an increase of approximately 25% (£167,490) from £684,919 in 2023 to £852,409 in 2024, (note 2). This increase was mainly due to increased legacy income of £294k.

'Other trading activities' in the Statement of Financial Activities refers to fee income of £22,641. In 2023, 'Other trading activities' comprised £31,283, a decrease of £8,642.

Overall unrestricted income was £880,391 an increase of £159,850 (22%) from 2023 when unrestricted overall income was £720,541.

The Prison Reform Trust received significant donations and grants towards core costs from the Esmée Fairbairn Foundation; the Hadley Trust; the 29th of May 1961 Charitable Trust; the AB Charitable Trust; the PR & SH Southall Charitable Trust; the JLeon Charitable Fund; the Highway One Trust; the Emmanuel Kaye Foundation and Porticus UK.

The Alchemy Foundation granted a sum restricted for use towards the fundraising costs and salary. This has been included in unrestricted totals.

Legacies derived from the estates of Peter Watts and Susan Scott (note 2).

Restricted income shows approximately 21% decrease of £286,095, from £1,335,488 (2023) to £1,049,393 (2024). This is mainly due to the fact that £360,721 was received from the Open Society Foundation, upfront in the previous financial year for a three year programme.

Further details of funders who generously provided support for restricted funding programmes during the year are shown in note 15. This includes The Hadley Trust that continues to support our Advice and Information service.

Total resources expended in the year amounted to £1,896,631, compared to £1,983,242 in the previous financial year, a decrease of approximately 4% and amounting to £86,611. Net assets at the year-end totalled £1,636,261 (2023: £1,603,108) of which approximately 4% were represented by fixed assets, (2023:5%). The charity's net liquid assets at the year-end covered approximately 10 months' total operating costs, (2022:9).

In the 2023/24 financial year £10,000 unrestricted reserves were deployed by the Prison Reform Trust to support programmes (2023: £15,716).

Principal risks and uncertainties

The Trust's risk register is considered at bi-monthly senior management team meetings and forms part of the director's report to quarterly board meetings. It is also considered periodically by both finance and general purposes sub committees.

The board's structure of quarterly meetings with a finance sub-committee and a general purposes sub-committee working to it has worked well, and the process of the board tenure procedures continues.

The finance sub-committee continues to benefit from by the co-option of a specialist member, Neil Yazdani, with specific financial expertise.

In 2023-24 eight staff left the charity including the Chief Executive, Head of Research and the Head of HR & Finance. Our ability to attract candidates of quality when posts fall vacant continues to be high, with six appointments during the year including our new Chief Executive. We continue to look for a diverse and talented workforce and encourage applications from those with lived experience of prison.

The SMT underwent a risk refresh exercise in September 2023 and these were are two highest scoring risks:

- Funding risks
- Organisational Instability

The risk register was signed off at the December 2023 trustee meeting.

Funding risks

In order to mitigate this risk we agreed that we needed to strengthen our reporting mechanisms within the Finance and Fundraising committee meetings. We used our competitor analysis and strategy to identify that we needed to procure experts to help us generate solutions to our fundraising risks. We did this and presented a case for getting additional resource within this function. We now have a Head of Fundraising and Philanthropy in place. Their remit is to strengthen the major donor and philanthropy funding pipeline.

Organisational instability

We identified that better succession planning of trustees and staff needed to take place. It was the first time in PRTs history that the role of Chair of the board was advertised and this procedure is now going to be deployed for filling all future vacancies within the board. All our internal vacancies have been through a robust HR led process that identifies the skills we need. New roles have been created and others have been restructured to align with our vision and our strategic plan. We are progressing well in this regard — we only have one more vacancy to fill and the recruitment process for this is underway.

Reserves policy and going concern

Although the Prison Reform Trust is fortunate in the breadth of its donor base, the trustees believe that in the absence of endowments, and with few guaranteed recurrent grants, the charity should aim to maintain liquid reserves sufficient to cover at least three months' total anticipated expenditure. At least one-third (or one month) should be held as unrestricted, free liquid reserves. Notwithstanding the present difficult economic environment, the charity has developed a strategy to enable it to meet this objective.

Free reserves, which are unrestricted funds not designated or held as fixed assets, total £597,954 (2023: £493,778) for the financial year (nearly 4 months total expenditure on 2023–24 results). (2023: 3). Restricted funds total £967,307 (2023: £1,034,780), 6 months total expenditure. Together, amounting to £1,565,261 and 10 months (2023: £1,528,558, 9 months).

Designated funds consist of a lease with a value of £71,000.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees and the management team have reviewed all expected income and expenditure projections and have concluded that, together with the reserves, there is a reasonable expectation that the Prison Reform Trust has adequate resources to continue in operational existence for the foreseeable future. The Prison Reform Trust, therefore, continues to adopt the going concern basis in preparing its financial statements.

Fundraising

The Prison Reform Trust has the benefit of a part-time development manager, who is a member of the Institute of Fundraising. This role is generously funded and supported by The Alchemy Foundation. The Prison Reform Trust is registered with the Fundraising Regulator and the Information Commissioner's Office.

Most of our funding across restricted and unrestricted areas comes from grants awarded upon application, from charitable trusts and foundations.

We also receive money from individual donors, corporations, legacies, and members of our Friends scheme, (subscriptions).

We do not use direct marketing, telemarketing, street collections, sponsorships, or any other form of fundraising, other than that stated above. The Prison Reform Trust complies fully with fundraising regulations and codes and has not received any complaints with regards to its fundraising activities. The Prison Reform Trust considers if people may be vulnerable or be in vulnerable circumstances—if we have reasonable grounds for believing that a potential donor lacks the capacity to decide to support us, then a donation will not be taken. If a donation has already been made, and at the time of donating the individual lacked capacity (and we receive evidence of this) then we will return that donation.

We do not use professional fundraisers or commercial participators, or any third parties.

Volunteers and gifts in kind

The Prison Reform Trust benefits from the input of volunteers, particularly this financial year from work on the Building Futures programme.

Statement of responsibilities of the trustees

The trustees (who are also directors of Prison Reform Trust for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation 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 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.

Trustees' annual report

For the year ended 31 March 2024

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

In so far as the trustees are aware:

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

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 March 2024 was 135 (2023: 15). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 24 January 2025 and signed on their behalf by

Nicholas Stace OBE
Chair

Independent auditor's report

To the members of

Prison Reform Trust

Opinion

We have audited the financial statements of Prison Reform Trust (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and 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 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Independent auditor's report

To the members of

Prison Reform Trust

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

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters 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, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or

Independent auditor's report

To the members of

Prison Reform Trust

- We have not received all the information and explanations we require for our audit; or
- The directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Independent auditor's report

To the members of

Prison Reform Trust

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

Judith Miller (Senior statutory auditor)
28 January 2025
for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

Prison Reform Trust

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Grants, donations and legacies	2	852,409	450	852,859	684,919	–	684,919
Charitable activities	3						
1 Reducing unnecessary		–	384,867	384,867	–	527,467	527,467
2 Improving treatment & conditions for prisoners and their families		–	566,120	566,120	–	373,300	373,300
3 Promoting equality and human rights in the justice system		–	–	–	–	360,721	360,721
4 Informing the public, Parliament and policy development		–	78,500	78,500	–	74,000	74,000
Other trading activities		3,185	19,456	22,641	31,283	–	31,283
Interest		24,797	–	24,797	4,339	–	4,339
Total income		880,391	1,049,393	1,929,784	720,541	1,335,488	2,056,029
Expenditure on:							
Raising funds		59,965	–	59,965	27,014	–	27,014
Charitable activities							
1 Reducing unnecessary		347,802	390,512	738,314	319,691	484,420	804,111
2 Improving treatment & conditions for prisoners and their families		220,038	498,751	718,788	202,254	367,908	570,162
3 Promoting equality and human rights in the justice system		49,686	143,329	193,015	45,670	361,169	406,839
4 Informing the public, Parliament and policy development		92,274	94,274	186,548	84,816	90,300	175,116
Total expenditure	4	769,765	1,126,866	1,896,631	679,445	1,303,797	1,983,242
Net income / (expenditure) for the	5	110,626	(77,473)	33,153	41,096	31,691	72,787
Transfers between funds	15	(10,000)	10,000	–	(15,461)	15,461	–
Net movement in funds		100,626	(67,473)	33,153	25,635	47,152	72,787
Reconciliation of funds:							
Funds brought forward		568,328	1,034,780	1,603,108	542,948	987,373	1,530,321
Total funds carried forward		668,954	967,307	1,636,261	568,583	1,034,525	1,603,108

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

Prison Reform Trust

Balance sheet

Company no. 2906362

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	10		71,000		74,550
Current assets:					
Debtors	11	24,736		56,617	
Short term deposits		-		300,000	
Cash at bank and in hand		1,571,736		1,221,867	
			<u>1,596,472</u>	<u>1,578,484</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(31,211)		(49,926)	
			<u>1,565,261</u>		<u>1,528,558</u>
Net current assets			<u>1,565,261</u>		<u>1,528,558</u>
Total net assets			<u><u>1,636,261</u></u>		<u><u>1,603,108</u></u>
The funds of the charity:	15				
Restricted income funds			967,307		1,034,780
Unrestricted income funds		597,954		493,778	
Designated funds (lease)		71,000		74,550	
			<u>668,954</u>		<u>568,328</u>
Total unrestricted funds:			<u>668,954</u>		<u>568,328</u>
Total charity funds			<u><u>1,636,261</u></u>		<u><u>1,603,108</u></u>

Approved by the trustees on 24 January 2025 and signed on their behalf by

Nicholas Stace OBE
Chair

Prison Reform Trust

Statement of cash flows

For the year ended 31 March 2024

Reconciliation of net expenditure to net cash flow from operating activities

	2024 £	2023 £
Net income for the reporting period (as per the statement of financial activities)	33,153	72,787
Depreciation charges	12,709	7,847
Interest income	(24,797)	(4,339)
Decrease in debtors	31,881	5,716
Decrease in creditors	(18,715)	(6,303)
Net cash from/(used in) operating activities	<u>34,231</u>	<u>75,708</u>
	2024 £	2023 £
Net cash from/(used in) operating activities	34,231	75,708
Cash flows from investing activities:		
Interest income	24,797	4,339
Purchase of fixed assets	<u>(9,159)</u>	<u>(4,297)</u>
Net cash used in investing activities	<u>15,638</u>	<u>42</u>
Change in cash and cash equivalents in the year	49,869	75,750
Cash and cash equivalents at the beginning of the year	<u>1,521,867</u>	<u>1,446,117</u>
Cash and cash equivalents at the end of the year	<u>1,571,736</u>	<u>1,521,867</u>

1 Accounting policies

a) Statutory information

Prison Reform Trust is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is 15 Northburgh Street, London, EC1V 0JR.

b) Basis of preparation

The financial statements have been prepared on a going concern basis and 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.

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

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

Income from 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.

f) Legacies

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 the provision of a specified service is deferred until the criteria for income recognition are met.

g) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, 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.

h) 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 upon notification of the interest paid or payable by the bank.

i) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

j) 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 relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of undertaken to further the purposes of the charity and their associated
- 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.

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

• Reducing unnecessary imprisonment	43%
• Improving treatment & conditions for prisoners & their families	28%
• Promoting equality & human rights in the justice system	6%
• Informing the public, parliament in the justice system	12%
• Support costs	5%
• Governance costs	6%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

• Reducing unnecessary imprisonment	49%
• Improving treatment & conditions for prisoners & their	31%
• Promoting equality & human rights in the justice system	7%
• Informing the public, parliament in the justice system	13%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Service charges are charged quarterly over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Leasehold property	2%
• Computer equipment	100%
• Fixtures & fittings	25%

n) 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.

o) 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. Long term deposits refer to maturity of one year from opening.

1 Accounting policies (continued)

p) Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Pensions

The Prison Reform Trust contributes towards employees' personal pension plans with costs being charged to the Statement of Financial Activities as they fall due. The Prison Reform Trust contributes to staff pensions at the rate of 7% on gross salaries. Pensions can be taken out by all staff on all contracts.

2 Income from charitable activities (unrestricted)

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Grants (see below for list of funders)	266,000	1,029,487	1,295,487	339,000	1,335,488	1,674,488
Gifts & donations	261,622	450	262,072	315,315	–	315,315
Legacies	324,786	–	324,786	30,604	–	30,604
Other	27,982	19,456	47,438	35,622	–	35,622
	880,391	1,049,393	1,929,784	720,541	1,335,488	2,056,029
Unrestricted charitable activity–Grants						
Esmée Fairbairn Foundation	60,000	–	60,000	72,000	–	72,000
Hadley Trust	50,000	–	50,000	50,000	–	50,000
J Leon Charitable Fund	15,000	–	15,000	15,000	–	15,000
Alchemy Foundation	15,000	–	15,000	15,000	–	15,000
AB Charitable Trust	44,000	–	44,000	44,000	–	44,000
Emmanuel Kaye Foundation	15,000	–	15,000	–	–	–
Porticus UK	15,000	–	15,000	–	–	–
29th May 1961 Charitable Trust	12,000	–	12,000	–	–	–
John Armitage Charitable Trust	–	–	–	60,000	–	60,000
Highway One Trust	10,000	–	10,000	10,000	–	10,000
Millward Family Trust	–	–	–	10,000	–	10,000
SR & PH Southall Trust	10,000	–	10,000	10,000	–	10,000
Persula Foundation	–	–	–	20,000	–	20,000
Other	20,000	–	20,000	33,000	–	33,000
Total unrestricted income from charitable activities	266,000	–	266,000	339,000	–	339,000

Legacies derived from the estates of: Peter Watts (£300,000) and Susan Scott (£24,786).

The value of services provided by advisors and volunteers is not incorporated into these financial statements. Acknowledgement of their contribution can be found in the Report of the Trustees.

3 Income from charitable activities (restricted)

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Reducing unnecessary imprisonment						
National Lottery	–	344,867	344,867	–	527,467	527,467
Esmée Fairbairn Foundation	–	20,000	20,000	–	–	–
The Jabbs Foundation	–	20,000	20,000	–	–	–
Sub-total for reducing unnecessary imprisonment	–	384,867	384,867	–	527,467	527,467

3 Income from charitable activities (restricted) continued

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Improving treatment and conditions for prisoners and their families						
Hadley Trust	-	150,000	150,000	-	150,000	150,000
Dawes Trust	-	100,000	100,000	-	-	-
Dulverton Trust	-	15,000	15,000	-	-	-
Porticus UK Foundation	-	65,000	65,000	-	35,000	35,000
Goldsmiths' Company	-	30,000	30,000	-	33,000	33,000
Blagrove Trust	-	33,000	33,000	-	30,400	30,400
Lankelly Chase Foundation	-	40,000	40,000	-	-	-
AB Charitable Trust	-	-	-	-	2,400	2,400
Lloyds Bank Foundation	-	-	-	-	5,000	5,000
Bernard Lewis Family Trust	-	50,000	50,000	-	37,500	37,500
Garfield Weston	-	50,000	50,000	-	50,000	50,000
Hadley Trust	-	23,120	23,120	-	-	-
J Leon Charitable Fund	-	10,000	10,000	-	-	-
The Band Trust	-	-	-	-	30,000	30,000
Sub-total for improving treatment & conditions for prisoners & their families	-	566,120	566,120	-	373,300	373,300
Promoting equality & human rights in the justice system						
The Open Society Foundation	-	-	-	-	360,721	360,721
Other	-	-	-	-	-	-
Sub-total for promoting equality & human rights in the justice system	-	-	-	-	360,721	360,721
Informing the public, Parliament & policy development						
The Bromley Trust	-	40,000	40,000	-	40,000	40,000
Barrow Cadbury Trust	-	38,500	38,500	-	34,000	34,000
Sub-total for informing the public, Parliament & policy development	-	78,500	78,500	-	74,000	74,000
Total restricted income from charitable activities	-	1,029,487	1,029,487	-	1,335,488	1,335,488

Prison Reform Trust

Notes to the financial statements

For the year ended 31 March 2024

4a Analysis of expenditure (current year)

	Charitable activities								
	Cost of raising funds £	Reducing unnecessary imprisonment £	Improving treatment & conditions for prisoners & their families £	Promoting equality & human rights in the justice system £	Informing the public, Parliament, and policy development £	Governance costs £	Support costs £	2024 Total £	2023 Total £
Staff costs (Note 6)	51,850	190,910	402,104	35,887	80,208	–	498,229	1,259,188	1,242,489
Travel, training & subsistence	1,287	17,502	29,703	6,744	10	559	11,473	67,279	169,497
Research & consultancy fees	–	67,079	25,274	61,919	1,770	–	47,792	203,834	142,362
Events, legal & professional fees	–	75	3,725	–	238	–	17,303	21,341	35,712
Office & premises	–	–	–	–	–	–	23,842	23,842	13,979
Finance, audit & insurance	–	–	–	–	–	870	23,999	24,869	21,845
Printing & publications	–	8,179	1,998	–	1,789	–	6,192	18,158	53,969
Beneficiary engagement	–	1,025	7,159	–	–	–	125	8,309	9,649
Administration & support	–	100,723	5,000	11,000	3,000	–	(119,723)	–	–
Depreciation	–	–	–	–	–	–	12,709	12,709	7,847
Other costs	6,828	5,020	23,787	27,779	7,259	103	186,325	257,101	285,893
	59,965	390,512	498,751	143,329	94,274	1,532	708,268	1,896,631	1,983,242
Support costs	–	347,051	219,563	49,579	92,075	–	(708,268)	–	–
Governance costs	–	750	475	107	199	(1,532)	–	–	–
Total expenditure 2024	59,965	738,314	718,788	193,015	186,548	–	–	1,896,631	
Total expenditure 2023	27,014	804,111	570,162	406,839	175,116	–	–		1,983,242

Included within expenditure are suspected fraudulent transactions. This was identified post year end, management and the trustees have taken external advice and are reviewing internal controls. Management and trustees are satisfied that this series of potentially fraudulent transactions have ceased. An independent investigation has been instigated and is ongoing. Management and trustees have made the necessary report under the Charity Commission's serious incident reporting regime. The charity's expenditure is considered materially complete.

4b Analysis of expenditure (previous year)

	Charitable activities							
	Cost of raising funds £	Reducing unnecessary imprisonment £	Improving treatment & conditions for prisoners & their families £	Promoting equality & human rights in the justice system £	Informing the public, Parliament, and policy development £	Governance costs £	Support costs £	2023 Total £
Staff costs (Note 6)	22,646	284,762	301,532	77,949	59,709	–	495,891	1,242,489
Travel, training & subsistence	175	32,405	23,816	86,597	–	6,477	20,027	169,497
Research & consultancy fees	–	47,120	7,059	76,695	1,258	–	10,230	142,362
Events, legal & professional fees	–	100	–	34,844	–	–	768	35,712
Office & premises	–	–	–	–	–	–	13,979	13,979
Finance, audit & insurance	–	–	–	–	–	737	21,108	21,845
Printing & publications	–	12,369	10,413	6,396	5,574	–	19,217	53,969
Beneficiary engagement	–	2,276	7,163	–	–	–	210	9,649
Administration & support	–	99,041	5,000	11,494	2,970	–	(118,505)	–
Depreciation	–	–	–	–	–	–	7,847	7,847
Other costs	4,193	6,347	12,925	67,194	20,789	107	174,338	285,893
	27,014	484,420	367,908	361,169	90,300	7,321	645,110	1,983,242
Support costs	–	316,104	199,984	45,158	83,864	–	(645,110)	–
Governance costs	–	3,587	2,270	512	952	(7,321)	–	–
Total expenditure 2023	27,014	804,111	570,162	406,839	175,116	–	–	1,983,242

5 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Depreciation	12,709	7,847
Auditor's remuneration (including VAT):		
Audit	13,500	11,280
Trustee's indemnity insurance	870	737
	<u>12,709</u>	<u>11,280</u>

There were no fees for non-audit services.

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,009,948	1,049,288
Redundancy and termination costs	63,242	–
Social security costs	113,527	119,307
Employer's contribution to defined contribution pension schemes	63,648	59,428
Employer's contribution to personal pension schemes	8,824	14,466
	<u>1,259,188</u>	<u>1,242,489</u>

The following number of employees received employee benefits (excluding employer pension costs and national insurance) during the year between:

	2024 No.	2023 No.
£60,000 – £69,999	2	–
£70,000 – £79,999	1	–
£80,000–£90,000	1	1
	<u>2</u>	<u>1</u>

The total employee benefits (including pension contributions and national insurance) of the key management personnel were £105,248 (2023: £102,847).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £558 (2023: £6,477) incurred by 4 (2023: 16) members relating to attendance at meetings and planning awaydays of the trustees. Training expenses were £nil (2023: £nil). Hospitality and refreshments totalled £102, and insurance £870.

7 Staff numbers

The average number of employees (head count based on number staff employed) during the year was 24 (2023: 26).

Staff deployment

	2024 Approx. head count	2023 Approx. head count
Reducing unnecessary imprisonment	4.5	4.5
Improving treatment & conditions for prisoners & their families	9	10
Promoting equality & human rights in the justice system	1.5	1.5
Informing the public, parliament in the justice system	4	4.5
Support	4	4.5
	23	26

8 Related party transactions

No grants were received from any organisation for whom a PRT trustee, is also a trustee (2023:1).
Aggregate donations from related parties were £81,701, from the Chair, James Timpson. (consisting of donations and reimbursement for staff and volunteer Christmas meal) (2023: £67,607).

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Leasehold property £	Computer equipment £	Total £
Cost or valuation			
At the start of the year	177,500	–	177,500
Additions in year	–	9,159	9,159
At the end of the year	177,500	9,159	186,659
Depreciation			
At the start of the year	102,950	–	102,950
Charge for the year	3,550	9,159	12,709
At the end of the year	106,500	9,159	115,659
Net book value	71,000		71,000
At the end of the year	71,000	–	71,000
At the start of the year	74,550	–	74,550

All of the above assets are used for charitable purposes.

11 Debtors

	2024 £	2023 £
Other debtors	121	2,887
Prepayments	21,215	21,720
Accrued income	3,400	32,010
	24,736	56,617

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	15,108	3,455
Taxation, social security, pensions	1,571	799
Charge card	5,112	7,752
Accruals & deferred income (note 13)	9,420	37,920
	31,211	49,926

13 Deferred income

Deferred income (£30,000), is comprised of the annual payment of a grant from Goldsmiths, paid in March 2023 to be used over the course of the financial year commencing April 2023.

	2024 £	2023 £
Balance at the beginning of the year	30,000	30,000
Amount released to income in the year	(30,000)	(30,000)
Amount deferred in the year	–	30,000
Balance at the end of the year	–	30,000

14a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	71,000	–	71,000
Net current assets	597,954	–	967,307	1,565,261
Net assets at the end of the year	597,954	71,000	967,307	1,636,261

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	74,550	–	74,550
Net current assets	493,778	–	1,034,780	1,528,558
Net assets at the end of the year	493,778	74,550	1,034,780	1,603,108

15a Movements in funds (current year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Reducing unnecessary imprisonment					
National Lottery–Building Futures	535,941	344,867	390,512	(65,000)	425,296
Criminalising Trauma – Womens Prog	–	40,000	–	–	40,000
Improving treatment & conditions for prisoners & their families					
Advice & information service	30,149	250,000	231,147	–	49,002
Prisoner engagement	20,822	187,906	267,603	103,322	44,447
Active citizens–improving regimes	28,322	–	0	(28,322)	–
Next Generation Leadership HMPPS	–	33,120	–	–	33,120
Parole Success	–	100,000	–	–	100,000
Child Impact Assessments	–	15,000	–	–	15,000
Promoting equality & human rights in the justice system					
Disability in prison–global	401,358	–	143,329	–	258,029
Informing the public, Parliament & policy development					
All Party Parliamentary Penal Group	6,781	19,250	21,029	–	5,002
Bromley Briefings Prison Factfile	–	40,000	47,425	–	(7,425)
Communications & policy	11,407	19,250	25,821	–	4,836
Total restricted funds	1,034,780	1,049,393	1,126,866	10,000	967,307
Unrestricted funds:					
Designated funds:					
Fixed asset fund	74,550	–	3,550	–	71,000
Total designated funds	74,550	–	3,550	–	71,000
Unrestricted income fund	493,778	880,391	766,215	(10,000)	597,954
Total unrestricted funds	568,328	880,391	769,765	(10,000)	668,954
Total funds	1,603,108	1,929,784	1,896,631	–	1,636,261

The narrative to explain the purpose of each fund is given at the foot of the note below.

15b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Reducing unnecessary imprisonment					
National Lottery–Building Futures	492,894	527,467	484,420	–	535,941
Improving treatment & conditions for prisoners & their families					
Advice & information service	–	237,500	207,351	–	30,149
Prisoner engagement	73,901	105,800	158,879	–	20,822
Active citizens–improving regimes	–	30,000	1,678	–	28,322
Promoting equality & human rights in the justice system					
Disability in prison–global	401,806	360,721	361,169	–	401,358
Informing the public, Parliament & policy development					
All Party Parliamentary Penal Group	9,010	17,000	19,229	–	6,781
Bromley Briefings Prison Factfile	–	40,000	55,716	15,716	–
Communications & policy	9,762	17,000	15,355	–	11,407
Total restricted funds	987,373	1,335,488	1,303,797	15,716	1,034,780
Unrestricted funds:					
Designated funds:					
Fixed asset fund	78,100	–	3,550	–	74,550
Northmoor Trust	97,179	–	97,179	–	–
Total designated funds	175,279	–	100,729	–	74,550
Unrestricted income fund	367,669	720,541	578,716	(15,716)	493,778
Total unrestricted funds	542,948	720,541	679,445	(15,716)	527,583
Total funds	1,530,321	2,056,029	1,983,242	–	1,603,108

15 Purposes of restricted funds

In the financial year ended 31 March 2024, the Prison Reform Trust operated the following programmes through restricted funding:

Reducing unnecessary imprisonment

Building Futures: Funded by the National Lottery, this is a five-year programme focusing on long-term imprisonment in Criminalising Trauma – Womens Prog: Funded by the The Jabbs Foundation, Esmee Fairbairn.

Improving treatment & conditions for prisoners and their families

Advice & Information Service: Funded by the Hadley Trust, Garfield Weston and the Bernard Lewis Family Trust, the Prison Reform Trust's advice and information service responds to thousands of queries a year from prisoners, their friends and families, and from people working with prisoners.

Prisoner engagement: Funded by Porticus UK, Blgrave Trust, the Goldsmiths' Company, AB Charitable Trust, Llinkelly Chase and Lloyds Bank Foundation, the prisoner engagement programme involves and seeks views from those affected by the criminal justice system.

Active Citizens: The Band Trust supports this work. On active citizenship, the Prison Reform Trust engages with prisons to facilitate workshops to identify new ways in which prisoners can take more responsibility for the health of their community.

Next Generation Leadership: Funded by the Hadley Trust, J Leon.

Parole Success-Data First: The Dawes Trust supports this work.

Child Impact Assessments: The Dulverton Trust supports this work.

Promoting equality & human rights in the justice system

Disability in prisons, global: This work is funded by the Open Society Foundation. This foundation gave funding in a previous financial year to expend over future financial years.

Informing the public, Parliament & policy development

All Party Parliamentary Penal Group: The Prison Reform Trust is funded by the Barrow Cadbury Trust to organise and provide the secretariat to meetings.

Bromley Briefings Prison Factfile: The Bromley Trust funds towards the bi-annual compilation, publication and dissemination of Prison: the Facts.

Communications & policy: The Barrow Cadbury Trust supports the communication and policy function.

Transfers

The reason for transfers at the Prison Reform Trust is to apply cash from unrestricted funds to finance a deficit on restricted funds. The total amount transferred from unrestricted funds to finance deficits in restricted programmes totals £10,000 for the financial year (2023: £15,716).

Purposes of designated funds

Designated funds consist of: a single fixed asset fund, representing the lease at 15 Northburgh Street. There remains 21 years at the current rate of amortisation. Also, a designated fund established in the 2018/19 financial year from monies donated by the Northmoor Trust. These funds were expended according to agreement reached by trustees, and remaining funds were fully expended during this financial year.

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.