

PRISONERS' ADVICE SERVICE

England & Wales · Charity number 1054495

Details

Other names PRISONERS ADVICE SERVICE PAS

Status Registered

Legal form Charitable company

Company number [03180659](#)

Registered 1996-04-10

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: (1) TO RELIEVE AND REHABILITATE PERSONS HELD IN PENAL ESTABLISHMENTS IN THE UNITED KINGDOM (2) TO ADVANCE EDUCATION AND RELIEVE POVERTY AMONG THE AFORESAID PERSONS AND THE FAMILIES AND DEPENDANTS OF SUCH PERSONS PARTICULARLY BY THE PROVISION OF A FREE SERVICE OF LEGAL AND OTHER ADVICE. (3) THE ADVANCEMENT OF EDUCATION OF THE PUBLIC AND IN PARTICULAR MEMBERS OF THE LEGAL PROFESSION, IN RELATION TO THE LAW RELATING TO THE RIGHTS OF PRISONERS (WHICH EXPRESSION SHALL MEAN PERSONS WHO ARE SUFFERING OR HAVE SUFFERED A LEGAL RESTRICTION ON THEIR LIBERTY IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT OR THROUGH ANY MEANS WHATSOEVER) AND MENTALLY DISORDERED PATIENTS WITHIN THE SCOPE OF PART III OF THE MENTAL HEALTH ACT 1983 AND THE RIGHTS OF THEIR FAMILIES AND DEPENDANTS. (4) THE RELIEF OF PERSONS IN THE UNITED KINGDOM WHO ARE IN A CONDITION OF NEED, HARDSHIP AND DISTRESS.

Activities: THE PRISONERS' ADVICE SERVICE PROVIDES LEGAL ADVICE AND INFORMATION TO PRISONERS IN ENGLAND AND WALES REGARDING THEIR RIGHTS, PARTICULARLY THE APPLICATION OF THE PRISON RULES AND THEIR CONDITIONS OF IMPRISONMENT.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£591,927	£531,359	£503,379	10
2024-03-31	£498,354	£488,226	-	-
2023-03-31	£567,072	£485,325	£432,683	10
2022-03-31	£488,877	£433,758	-	-
2021-03-31	£549,837	£487,957	£295,817	11

Trustees

Name	Role	Appointed
Dominique Webb	Chair	2019-12-02
Andrea Barba		2023-05-19
Cheuk Yee Julie Chiu		2025-07-10
Farah Abdullatif Yaqoob I Alblooshi		2025-07-10
Gift Shala Nyoni		2025-07-10
Joy Helen Lewis		2023-04-01
Katie Le-Billon		2017-09-19
MARTINE LIGNON		2013-01-03
Mohammed Kassim Gaffar		2015-09-02
Peter Chanel Coll		2024-05-14

PRISONERS' ADVICE SERVICE

England & Wales - Charity number 1054495

Accounts

Company number: 03180659

Charity Number: 1054495



Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2025

**PRISONERS' ADVICE SERVICE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

The trustees who served during the year and since the year-end are as follows:

Dominique Webb	Chair	
Peter Coll	Treasurer	
Farah Alblooshi		from 10 July 2025
Andrea Barba		
Julie Chiu		from 10 July 2025
Harry Dodd		to 1 November 2024
Kassim Gaffar		
Jeremy Harrison		to 3 September 2024
Hannah Kay		to 5 January 2025
Katie Le-Billon		
Joy Lewis		
Martine Lignon		
Mandeep Mahil		to 28 April 2024
Gift Shala Nyoni		from 10 July 2025

Registered Office 37 Eyre Street Hill
London
EC1R 5ET

Charity Registration Number: 1054495

Company Registration Number: 3180659

Bookkeeper Anne Craig

Independent Examiner Kate Adderley CA
Third Sector Accountancy
Holyoake House
Hanover Street
Manchester
M60 0AS

Bank CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

**PRISONERS' ADVICE SERVICE
CHAIR'S REPORT
FOR THE YEAR ENDED 31 March 2025**

It is again with great pleasure and pride that I introduce the independently examined accounts for Prisoners' Advice Service (PAS) for the financial year 2024-25.

I am pleased to relate that, throughout the year, PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales, through the provision of our telephone Advice Line, Letters Clinic, Outreach Clinics, end-to-end legal casework, Self-Help Toolkits, Guides and Information Sheets, and triannual publication, *Prisoners' Legal Rights Bulletin* (PLRB).

The charity continued to provide free advice and information to adult prisoners from trained and experienced lawyers regarding their legal, human and healthcare rights, the Prison Rules and the conditions of their imprisonment. We also advised women prisoners on matters of Family Law, and those prisoners who faced issues relating to being both imprisoned under criminal law and detained under immigration powers, on Immigration Law. PAS provided support and representation not replicated by the state, local authorities or any other third sector organisation, and to prisoners who did not qualify for Legal Aid.

Given our small team of staff and limited resources, I am continually impressed with the volume and quality of services that PAS manages to provide. As a trustee board, we have continued to take a cautious approach to expanding our team – balancing the need to increase capacity with the additional financial obligations that that brings. We have a fantastic fundraising team, who have continued to buck the current trend of cutbacks, which has enabled us to continue to operate consistently, increasing resources where needed.

I gratefully acknowledge the sustained and highly professional engagement of all eight trustees who served throughout the year, and who committed their experience in governance, finance, fundraising, voluntary sector management and understanding of the Criminal Justice System to the development and sustainability of the charity. All our trustees are busy people, and their continued commitment to serving PAS is a continuing inspiration and motivation for me.

I also want to take this opportunity to recognise Jeremy Harrison, whom we sadly lost in September 2024. A long-term, steadfast, enthusiastic and above all kind trustee, he was and remains sorely missed by us all.

Finally, on behalf of the Management Committee, I would like to express my gratitude to, and admiration for, all those who helped PAS to achieve its charitable aims in 2024-25. I particularly thank all of the committed and hard-working staff and express my deep appreciation of the loyal donors (trusts and foundations, corporations and individuals) whose sustained confidence in, and generous contributions to, PAS were vital in enabling its ongoing work with prisoners throughout the year. It is a privilege to work alongside you, protecting some of the most vulnerable people in our society.

Dominique Webb
Chair of the Board of Trustees / Management Committee

PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025. Included within the Trustees' Report is the Directors' Report (above) as required by company law.

Reference and administrative information set out on page one 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

The charitable objects of Prisoners' Advice Service (PAS), as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom.
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons, particularly by the provision of a free service of legal and other advice.
- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants.
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

Our main activity is to ensure that legal advice and representation are accessible to all adult serving prisoners in England and Wales, regardless of their ability to pay, and, particularly, concerning the application of the Prison Rules and the conditions of their imprisonment. The charity strives to fill the large gap that exists in access to justice for serving prisoners and our work safeguards the social welfare of prisoners when prison authorities overlook, or ignore, their legal and human rights.

PAS pursues prisoners' calls for help about their treatment in prison by providing advice and information and, where appropriate, taking legal action.

Examples of issues PAS can advise upon include adjudications, categorisation, contact with children, discrimination, foreign national prisoners, healthcare, human rights, indeterminate sentences, LGBT+ prisoners, life sentences, parole, probation, property, recall, resettlement.

The achievement of our aims will ensure that we are delivering relief to, and contributing to the potential rehabilitation of, serving prisoners. Often, the first obstacle that prisoners face in asserting their legal rights is that they do not know them. Our services inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

Strategies

PAS runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach Clinics, legal casework, legal information resources and a subscription-based rights bulletin (free to prisoners). Through these services, prisoners are provided with legal information, advice, assistance and representation.

Significant activities and how they contribute to achieving our objectives

- Our telephone Advice Line, by which we deliver legal advice, is open three days every week: Monday, Wednesday and Friday. Our telephone number is globally cleared within all prisons throughout England and Wales, meaning that every prisoner is permitted to call us. In addition,

we deliver advice via a Freephone service specifically for women prisoners on a Tuesday morning. This number is cleared within all women's prisons.

- Our Letters Clinic, which can dispense more detailed legal advice.
- Outreach Clinics inside prisons across England and Wales, where one-to-one sessions benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English.
- End-to-end legal casework on behalf of prisoners whose situations would benefit from the action. In opening cases, we ensure that prisons are made aware that they cannot get away with abusing, or ignoring, prisoners' rights, and influence prison policy in the longer term.
- Self-Help Toolkits, Guides and Information Sheets, designed to help prisoners understand and undertake some of the simpler legal processes by themselves.
- Our *Prisoners' Legal Rights Bulletin*, which is free-of-charge to prisoners and shares information about key cases and changes in Prison Law.

Measuring success

The work of PAS' Caseworkers is monitored via: bi-monthly casework meetings with all PAS' Caseworkers and its Director; individual meetings with the Director; regular Management Committee meetings. All prison visits and cases are logged on our databases and filed as required by PAS' contract with the Legal Aid Agency. Success is measured regularly, based on the number of prisoners advised by phone and letter, the number of Outreach Clinics delivered and prisoners seen one-to-one, and by the number of legal cases taken on and the results of those cases.

Evaluation is recorded through the feedback of service-users. For a selection of prisoners, telephone monitoring feedback sheets are completed by the Caseworker while speaking with the service-user. At Outreach Clinics, prisoners give feedback via questionnaires, which are designed to collect both qualitative and quantitative data. Similar questionnaires, along with a Freepost return envelope, are sent out to prisoners with all letters. Quantitative data is also collected from our Access databases, and our telephone and letters records. Qualitative comments are particularly useful in determining whether our actions are resulting in improved conditions and awareness, and any changes we can make to further improve our services.

Volunteers

Volunteers from local (London-based) corporate law firms play a vital role in the day-to-day running of PAS services, with some 40 attending our London office over a typical year. Their main purpose is to assist Caseworkers by responding to the large volume of general enquiries – by phone and post – as well as helping with casework and preparing information such as toolkits and the triannual bulletin.

Charity Commission guidance

In 2024-25, PAS' trustees paid due regard to the guidance published by the Charities Commission on public benefit when exercising their powers and duties, where relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Director

In 2024-25, Lubia Begum-Rob continued in her role as Director of PAS. She was responsible for the day-to-day running of the charity on behalf of the Management Committee, and her duties involved a mix of advice, advocacy, litigation, staff and volunteer management and fundraising.

In her role as Caseworker, Lubia answered telephone calls and letters from prisoners and pursued several cases on prisoners' behalf, undertaking a mixture of parole board cases, and public law challenges.

Throughout 2024-25, Lubia represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS continued its membership of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Immigration Law Practitioners' Association, the Discrimination Law Association, the National Council for Voluntary Organisations, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

In 2024-25, Lubia oversaw the development of PAS' annual event, which took place on 29 May 2024. The event took as its focus the role that access to the arts plays in prisoner and ex-prisoner rehabilitation. It featured panellists from Koestler Arts and record label, Red Tangent Records, which helps ex-prisoners enter the music industry, as well as freelance artist, Erika Flowers. Music was provided by ex-prisoners, Ryan Kershaw and Barry Toghill.

Director's Case Study

Prisoner A was serving a life sentence for manslaughter and, when he reached out to PAS, was in excess of his tariff. He had been trying to access specialist treatment for mental illness for several years. As the Parole Board must decide upon a prisoner's risk to the public before granting a release on life licence into the community, without addressing his illness, he had almost no prospect of progressing through his sentence to open conditions and eventual release.

The prison service is legally obliged to provide access to rehabilitation for prisoners, including, as in this case, access to mental health services. Lubia represented Prisoner A at the latest of his unsuccessful parole hearings, after which she made it clear that PAS was prepared to take legal action to compel the prison service to comply with its own policy and provide the prisoner with one-to-one therapeutic treatment.

The prison then facilitated access to the proper treatment, with Prisoner A being seen by a therapist twice a month. As a result, both his prison and community probation officers felt confident to support a progressive move to open conditions on the basis that he had been satisfactorily addressing core risk issues in the therapy.

Caseworker and Partnerships Manager

In 2024-25, Jane Finnis continued in her joint role as Caseworker and Partnership Manager. As Caseworker, she answered telephone calls and letters from prisoners and pursued cases on their behalf. As Partnership Manager, she was responsible for overseeing the relationships between the charity and the various corporate law firms that assist us with – amongst other things – a supply of legal volunteers. There are two forms of corporate volunteering at PAS: the first entails those who attend PAS' office to work to a rota for a half-day at a time; the second involves volunteers responding to prisoners' letters and contributing to various prisoner publications remotely, while working from their own offices.

In 2024-25, Jane oversaw PAS' continued work with six law firms – Cooley LLP, Dentons, Gibson Dunn, Herbert Smith Freehills, Reed Smith and White & Case – and welcomed three more firms to the programme: Simmons & Simmons, who returned as a partner, Norton Rose Fulbright and Phillip Morris, the latter two of which began working with PAS for the first time. Jane provided the relevant training, updating this regularly as the law changed.

The volunteers who attended the office assisted PAS by responding to letters and phone calls from prisoners, with research and, for those with greater experience, with case files and assisting at Outreach Clinics.

For the remote Letters Clinic, volunteers from Reed Smith, Herbert Smith Freehills, Norton Rose Fulbright, Cooley LLP, Gibson Dunn and Dentons responded to PAS letters and phone calls from their own offices. In 2024-25, all of PAS' work was moved to the cloud via Sharepoint and such firms could no longer have direct access to our server. Though this system required added administration on PAS' part, it saved PAS the considerable cost of printing and secure posting.

Finally, our corporate partners continued to assist with the production of the Prisoners' Legal Rights Bulletin, both by drafting case summaries and with its printing. A number of the firms involved also funded our work directly with grants or donations (see fundraising report below).

Caseworker and Partnerships Manager Case Study

In 2024-25, Prisoner B, who had been a client of PAS for many years, and whose story is complex and heart-rending, was finally granted release. A Vietnamese national, she came to the UK with her family as a young adult. She was convicted of grievous bodily harm (GBH) in 2008 and was given an Imprisonment for Public Protection (IPP) sentence. This is the indeterminate sentence that became so infamous that it was abolished in 2012, although not retrospectively, as it meant that prisoners could be detained well after the expiry of their minimum tariff. The Parole Board will only direct the release of IPP prisoners if it considers the risk posed is low enough to be managed by licence conditions. Prisoner B had been stuck in prison since 2007, first on remand and then serving her sentence, unable to persuade the Parole Board to release her. Her original tariff of imprisonment was two and a half years, but this had expired in 2010.

Prisoner B's case was difficult on several levels. She had both language and learning difficulties. Despite the time she had spent in the UK, her English was minimal. Although she had been assessed multiple times by both psychologists and psychiatrists, no diagnosis of mental illness had been made, nor was the exact nature of her learning difficulties clear. However, her IQ was low. As a result of these issues, it had proven impossible to enrol her on offending behaviour courses to demonstrate reduced risk, and any work done individually with her was largely forgotten about shortly thereafter.

The main issue, however, was the fact that although the offender managers and psychologists who had worked with Prisoner B in prison had been supportive of her release, her probation officer on the outside had resolutely and, in PAS' view, unreasonably, disagreed with their recommendations and assessments of her risk.

Prisoner B's case had been reviewed several times by the Parole Board, which is extremely risk averse. Each panel found in favour of her probation officer's negative recommendations and declined to direct her release. In 2024, Jane instructed an independent psychologist to reassess Prisoner B and represented her at her last hearing, when the Parole Board finally decided to disregard the probation officer's unhelpful assessment and direct her release. An Approved Premises was also identified to which Prisoner B could go upon discharge. By the time of her release. Prisoner B had been in jail 15 years over her minimum tariff of two and a half years, effectively serving her sentence seven times over.

Caseworker (specialising in Foreign National Prisoners)

In 2024-25, Nicki Rensten, continued to advise prisoners through telephone, letter and outreach sessions, and maintained a varied and complex caseload of legally aided and pro bono matters, including parole applications, Category A reviews and complaints about release licence conditions.

Much of Nicki's work continued to focus on assisting Foreign National Prisoners (FNPs), and she delivered regular advice sessions at FNP prisons, HMPs Huntercombe and Maidstone. This work included advising on the application of the early removal scheme and sometimes dealt in depth with cases of repatriation to prisons abroad – both those where a prisoner wanted to be sent there, and when they were fighting against it. It also covered the ways in which an immigration status affects other prison processes such as categorisation and applications for release on temporary licence.

In 2024-25, 17% of callers to the Advice Line, 8% of letter-writers and 13% of outreach attendees were foreign nationals. 10% of cases were opened on behalf of FNPs.

Caseworker Case Study

On a different note, Nicki assisted ex-prisoner, Vincent Horsfall, who had been wrongfully subjected to two X-ray scans whilst serving his sentence. Mr Horsfall was twice selected for full body scans upon return from family visits at HMP Oakwood – despite no intelligence to suggest that any item was concealed. The prison's policy was then that 10% of prisoners attending visits be randomly selected for scanning. Though Mr Horsfall questioned his treatment, he was threatened with punishment should he refuse to be scanned.

With the aid of a law book, which he'd bought himself, Mr Horsfall launched his own Judicial Review against the prison. He challenged the prison's policy as unlawful, arguing that it was not in accordance with the Secretary of State's policy on the use of X-ray body scans and was in breach of his rights under Article 8 of the European Convention on Human Rights, the right to a "private and family life". Permission was granted to proceed to a full hearing and an interim order made that he should not be scanned again until the conclusion of the case.

Mr Horsfall then attended a third family visit, bringing with him a copy of the court order. He was again singled out and accused of faking the document. He was sent to segregation until the court confirmed that the order was genuine.

Upon his release from prison, Mr Horsfall contacted PAS to explain his progress and request our involvement at his upcoming hearing. PAS agreed to take on his case and instructed Stuart Withers at No5 Barristers' Chambers in London.

Following the hearing, the High Court ruled that Mr Horsfall had been unlawfully subjected to two X-ray body scans at HMP Oakwood. G4S Care and Justice Services, who manage the prison, were ordered to pay Mr Horsfall £7,500.00 in compensation – an unusually high sum reflecting the peculiarities of the case. Following Mr Horsfall's success, PAS anticipates that other prisoners subjected to unlawful body scanning may also seek rightful compensation.

Women Prisoners' Caseworker

Our work with women prisoners over the year was again carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker.

It is widely accepted that women in custody have different, and often complex, needs and challenges to their male counterparts and are highly likely to be victims as well as offenders. Around one in five women have been in local authority care, and 63% of women serving a sentence of less than 12 months say they need support with previous or ongoing trauma, including domestic abuse (PRT Prison Fact File, February 2025). Many women have mental health needs, with rates of self-harm by women in prison hitting a new peak in December 2024; the rate being almost nine times higher in the female estate than in the male estate (Ministry of Justice Safety in custody quarterly bulletin: December 2024).

Women prisoners require specialist attention because of their role as primary carers for young children. Over half of women in prison in 2024 have children under 18, resulting in more than 17,500 children estimated to be separated from their mother by imprisonment in 2020 (PRT Prison Fact File, February 2025). Many women prisoners are subject to short custodial sentences for minor crimes such as Council Tax evasion or shoplifting, with 50% receiving sentences for six months or less (PRT Prison Fact File, February 2025). These can, nevertheless, have a catastrophic impact, causing women to lose their homes and jobs or have children taken into care, or, worse, adopted (some 2,000 children every year) (Vallely & Cassidy, The Independent, 2012).

In 2024-25, women made up 6% of callers to our Advice Line and 7% of letter-writers, despite making up only 4% of the prison population in England and Wales. 3% of Outreach Clinics attendees were women and 40% of cases were opened on behalf of women.

Women Prisoners' Caseworker Case Study

Kate acted on behalf of Prisoner D, a Portuguese woman with settled status who had lived in the UK for many years, and whose children were British. Serving a custodial sentence for fraud, she had never been in prison before. Prisoner D had some significant health concerns and was suffering from debilitating symptoms that were being investigated by the hospital. She attended a PAS Outreach Clinic, seeking advice about early release on Home Detention Curfew (HDC) as she wanted to be able to cope with her illness at home.

Though Prisoner D wished to remain in the UK, as a foreign national involved in the Criminal Justice System, she could be liable to deportation and had been told that, as a result, she could not be released on HDC because she was not presumed suitable under the policy framework.

PAS corresponded with the prison and made representations about both Prisoner D's care whilst still in custody and her release on HDC. Following our involvement, the Home Office confirmed it would not seek to deport Prisoner D, and the prison accepted that she could be released on HDC. Her application was then expedited, and she was able to return to her family home to continue her medical treatment.

Community Care Caseworkers

In 2024-25, PAS' Community Care Caseworkers continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues, or poor mental-health, and those with learning difficulties, across England and Wales.

The year began with Caseworkers Marte Lund and Laura Orger in a job share, with additional support from former PAS solicitor Anna Fairbank as Community Care Consultant until 30 April 2024. Marte then left to begin maternity leave on 13 November 2024. Laura left to take up a full-time judgeship on 5 September 2024, and was replaced by Michelle Yeo, who started on 1 October 2024.

PAS was extremely pleased when Debobroto Dey joined staff as a new and permanent Legal Caseworker on 21 April 2025, permitting him to share the role with Michelle whilst Marte was on maternity leave. Upon Marte's return, Debobroto will broaden his focus to work with prisoners more generally.

Throughout 2024-25, the Community Care Caseworkers were frequently asked for assistance when prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release. Outcomes for elderly or ill prisoners, or those with disabilities, included obtaining timely, appropriate medical treatment, adaptations to cells, mobility aids and reasonable adjustments to prevent unfavourable treatment.

In 2024-25, older prisoners made up 20% of callers to our Advice Line, 44% of letter-writers and 29% of Outreach Clinic attendees. 55% of callers to the Advice Line, 72% of letter-writers and 55% of outreach attendees self-identified as suffering from a disability, a chronic health condition, mental health issues or learning difficulties. 40% of cases were opened on behalf of older, disabled and chronically ill prisoners.

Community Care Caseworker Case Study

PAS successfully represented a prisoner with late-stage cancer, Prisoner E, in a Judicial Review against the Secretary of State for Justice (SSJ) for an order for Early Release on Compassionate Grounds (ERCG) to allow him to be released from his sentence so that he could die in a hospice in the community surrounded by his family.

Prisoner E was serving a six-year prison term for a non-violent offence when he was diagnosed with head and neck cancer in April 2023. He underwent surgery at Guy's and St Thomas' Hospital, but his condition deteriorated rapidly. By March 2024, he was wheelchair-bound, on a liquid diet, and in severe pain. He could not speak and only had 10% of his sight left in one eye, the other being completely blind. He was predicted to have between three and 12 months left to live.

It also became clear by this time that the prison establishment was unable to support his increasingly complex healthcare needs: the healthcare notes showed several occasions on which his medications were incorrectly dispensed or marked in error, he had suffered a serious infection, and he was not being provided with appropriate food and nutrition.

Prisoner E then made the application to the Public Protection Casework Section (PPCS) for Early Release on Compassionate Grounds, but this was refused on 5 March 2024.

Prisoner E's condition continued to deteriorate. In May 2024, a doctor from the prison's healthcare department stated that he could not be adequately cared for in jail and should be given palliative treatment in a specialist nursing home. Marte Lund represented Prisoner E in making an application for reconsideration of ERCG on 16 May 2024. No response was ever given.

PAS then issued an urgent Pre-Action protocol letter on 16 July 2024. On 9 and 12 August 2024, the SSJ once more refused to grant Prisoner E release on licence to a hospital in the community. On 13 August 2024, PAS instructed Philip Rule KC and Mirren Gidda of No 5 Chambers to issue urgent Judicial Review proceedings, applying for directions and interim relief. Mrs Justice Foster DBE ordered interim relief on 14 August 2024, ordering the SSJ to reconsider the application for ERCG. The SSJ directed ERCG for Prisoner E on 16 August 2024. He was then moved out of the Healthcare unit in prison to the palliative unit in Guys' Hospital. Sometime later, he was moved to a hospice in Portsmouth so that he could be visited by his children and family in the last weeks of his life.

On 22 October 2024 Prisoner E died a free man, surrounded by his family.

Advice Line Caseworker

In 2024-25, Advice Line Caseworker, Sabrina Boudra, dispensed advice and support to prisoners who reached out to PAS for help using our telephone Advice Line. She was responsible – along with Office and Advice Line Manager – for being first point of contact when prisoners telephone the Advice Line, and for triaging callers before connecting them to Caseworkers. She also maintained a portfolio of service-users of her own.

Advice Line Caseworker Case Study

Prisoner F contacted PAS after being transferred to a prison where staff routinely ask all prisoners to open their legally privileged mail in front of staff. Sabrina advised him to submit a complaint, as this is a clear breach of Prison Rule 39, which prohibits unauthorised opening or reading of legally privileged material by prison staff. Prisoner F went through the two stages of the prison complaints system, and officers at both stages insisted that staff were authorised to ask all prisoners routinely to open their legal mail in front of them. They reminded Prisoner F of a local security policy issued to all prisoners in June 2024 explaining this. Senior officers within the prison believed that, as officers were not reading the mail and just asking prisoners to open it in front of them, it was not a breach of Rule 39 and national policy.

PAS emailed the governor, raising this concerning practice at the prison, which had been in place for almost an entire year. We explained to the prison that any blanket interference with legally privileged mail, including opening the mail in front of officers, is a breach of Rule 39. Decisions to open prisoners' mail should be made on a case-by-case basis and only where the governor has reasonable cause to believe either that it contains an illicit enclosure or is not from a recognised legal adviser or other body covered by Rule 39. We therefore asked the governor to urgently investigate the matter, ensure that staff were aware of the correct procedures for Rule 39 correspondence, and rescind the local policy authorising staff to routinely ask that prisoners open their legal correspondence in front of staff.

We promptly received a response from the governor explaining that a new member of the senior management team had put out this notice by mistake, and that it had been rescinded. The governor himself also reminded staff of the correct process in handling legally privileged mail, and a notice to staff was issued reiterating the correct process stated both in PSI 49/2011 and in the Authorised Communications Controls and Interception Policy Framework.

SERVICES

Telephone Advice Line

Our core Advice Line service is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all. Over the course of 2024-25, PAS successfully responded to 38,170 calls from prisoners.

Letters Clinic

The Letters Clinic provides the opportunity to convey more detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users. In 2024-25, PAS received 866 letters from service-users and sent out 5,854 letters or related items in response.

Outreach Clinics

We provide advice on a one-to-one basis at legal advice outreach sessions, which are often held in prison libraries. Any prisoner can sign up to attend these sessions. At the clinics, Caseworkers provide expert advice on a vast range of issues, from missing items of property to complex issues relating to recall procedures and sentence calculation. In 2024-25, PAS delivered 63 face-to-face clinics to 472 prisoners across 18 prisons in England and Wales.

Legal Casework

In the year 2024-25, PAS Caseworkers took on 84 legal cases. Prosecuting cases goes further than the provision of one-off / limited telephone or letter advice, or a single exchange with a prison regarding a client's issue and instead entails a more thorough assessment of whether the prisoner has a legal case to challenge their treatment. Often, we act for prisoners by writing representations on their behalf and attending hearings to advocate for them.

In 2024-25, we continued to represent prisoners before the Parole Board by acting as agents for a law firm with a Prison Law contract. At the time of writing, this was again GT Stewart Solicitors & Advocates.

Our Public Law contract with the Legal Aid Agency remained in place, allowing us to advise and represent prisoners in a wide range of legal issues, and a renewed Prison Law contract was awarded, set to begin in October 2025.

Self-Help Toolkits, Guides and Information Sheets

In 2024-25, our Toolkits, Guides and Information Sheets were downloaded from the website on many thousands of occasions, were available in prison libraries and were sent out to prisoners by PAS Caseworkers. Our literature is designed to assist prisoners by helping them to understand and implement some of the more straightforward legal processes themselves. It includes four guides to Family Law for women, with advice on what to do when their children are being adopted, information on making complaints of racism, guides to LGBT+ rights and titles such as: Care for Prisoners Who Are Ill or Disabled; Disability Discrimination; Foreign National Prisoners; Healthcare Complaints.

Prisoners' Legal Rights Bulletin

We continued to reach a large prisoner readership through our bulletin, which was published three times in 2024-25 and to which 735 prisoners were subscribed. The bulletin was free to prisoners and contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman and the Information Commissioner's Office. Important changes in legislation affecting prisoners were also explained.

As well as prisoners, subscribers to the bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to corporate law firms Herbert Smith Freehills LLP and Gibson Dunn, who printed the two editions of the PLRB for us on a pro bono basis in 2024-25.

FUNDRAISING

In 2024-25, PAS was again most grateful to receive major, unrestricted grants of £70,000 and £25,000 from loyal, longstanding supporters The Hadley Trust and The AB Charitable Trust respectively.

The National Lottery Community Fund once again supported PAS with the awarding of £200,215 over five years in support of our Advice Line. We received the first tranche of £20,021 in October 2024. The Garfield Weston Foundation also returned as a supporter with an unrestricted award of £30,000.

Another longstanding supporter, The Persula Foundation (formerly Fairness Foundation), awarded a further grant of £20,000, again in support of the dedicated Advice Line Caseworker role at PAS.

We received the second tranche of a generous, three-year, unrestricted award of £20,000 per annum from The Bromley Trust and the third tranche of a three-year award of £15,000 per annum from The Charles Hayward Foundation in support of our work with women. Another consistent funder, The 29th May 1961 Charitable Trust, also awarded a new, three-year grant of £10,000 per annum in support of core costs.

The London Legal Support Trust, whose Centre of Excellence designation PAS retains, again awarded a much appreciated £10,000 in support of core costs. We also received £10,000 from returning funder, The Evan Cornish Foundation, for our work with older and disabled prisoners.

Further notable income from Trusts and Foundations included: £9,000 (the fourth year of five) from The City Bridge Foundation in support of resettlement work with prisoners in and from London and £7,141 from The Essex Community Fund in support of our work in that county.

PAS gratefully received three unrestricted, anonymous donations: two of £60,000 and one of £25,000, as well as the second tranche of three of £12,500 (plus Gift Aid) in support of our work with women from Lady Edwina Grosvenor.

During the year, PAS received financial support from corporate law firms and their associated trusts and foundations, including £5,000 from Reed Smith and £3,500 from Herbert Smith Freehills LLP in support of core costs. We received a second award of £5,000 from Herbert Smith Freehills LLP for the purchase of computers to assist the work of volunteers, as well as £3,000 from Dentons and £2,500 from Norton Rose Fulbright LLP, both in support of core costs.

Thank you

PAS is most indebted to all of our supporters in 2024-25, many of whom are listed below in Notes 4, 24 and 25 to the Accounts. We thank all of the trusts and individuals who donated to our work – both large amounts and small, as well as all of the corporates who supported us, financially and otherwise, throughout the year.

FINANCIAL REVIEW

It should be noted that PAS does not seek or accept Home Office or Prison Service funding and is completely independent of the Prison Service.

Financial Position

The Statement of Financial Activities shows a total surplus of £60,568 (2024: surplus of £10,128), which equates to a surplus in unrestricted funds of £53,548 (2024: surplus of £60,594) and a surplus of £7,020 on restricted funds (2024: a negative £50,466).

Unrestricted income for the year was £425,139 (2024: £319,689), and unrestricted expenditure was £376,591 (2024: £261,963). Restricted income for the year was £166,788 (2024: £178,665), and restricted expenditure was £154,768 (2024: £226,263).

The funds of the charity at the end of the year were £503,379 (2024: £442,811), consisting of unrestricted funds of 455,609 (2024: £402,061) and restricted funds of £47,770 (2024: £40,750).

Further details of the charity's performance can be found in the financial statements on Pages 18 to 20 and in the notes to the accounts on pages 21 to 39.

Funding sources for the period 2024-25 included casework legal income of £51,762 (2024: £47,029) from the Legal Aid Agency and other legal fees, providing a net contribution of £37,152 (2024: £38,123) before salaries and overheads.

There was also income arising from restricted and unrestricted grants, as well as donations from individuals.

Reserves Policy

Free reserves (general funds less net book value of fixed assets) held on 31 March 2025 were £440,701 (2024: £389,454), representing nearly nine months' operating costs. As a guideline, the Management Committee aims to hold six to nine months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

PAS holds an investment account with Flagstone deposit platform. This enables investment of funds (in excess of two to three months' running costs) in a series of separate bank accounts to ensure they are protected by the FSCS and to facilitate better interest income. The balance at 31/3/25 was £392,152 (2024: £318,836).

Risk review

The management committee continually monitors and regularly discusses any possible financial risk to the charity. This is discussed in conjunction with operational risks and their possible effect on the charity's finances. For fuller details please refer to "Risk Review" in the "Structure, Governance and Management" section on page 14.

FUTURE PLANS

The Management Committee has set the following ongoing objectives for PAS:

- i. To continue to provide and improve a free, high quality, accessible legal advice and information service to adult prisoners in England and Wales and their legal advisers;
- ii. To maintain publicly-funded casework;
- iii. To increase awareness of PAS as the main provider of information about Prison Law;
- iv. To identify the unmet needs of prisoners not currently taken up by PAS' services and to expand the range of services to meet those needs, including geographical range;
- v. To work towards holding six to nine months' operating costs in reserve at any one time.

The organisation has developed and evolved its activities to ensure sustainable delivery of its objectives for since 1991, and continues to review and monitor these objectives against its strategies as the legal and political fields of prisoners' rights proceed through different landscapes. The plans for the future are to continue delivery of the existing services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

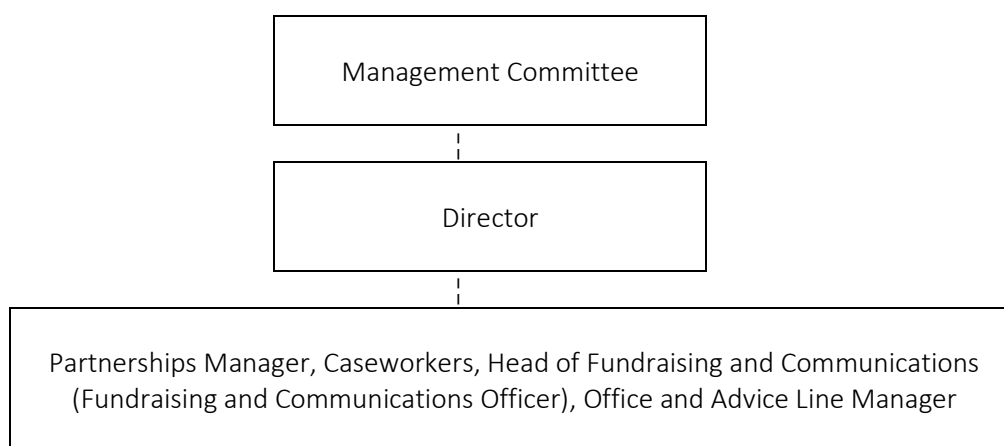
Prisoners' Advice Service was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 October 2015.

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 at 31 March 2025 was seven (2024: nine). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Organisational Structure

The Management Committee comprised of the trustees, who were also directors of the company under Company Law. All Management Committee members were expected to have an interest in Prison Law and new members had an induction, whereby they spent a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS was as follows:



The Management Committee had general control of, and managed, the charity's administration. It delegated certain powers and functions to the Director, Lubia Begum-Rob, including the day-to-day running of PAS. This included the power to recruit staff to run the Company. Among other duties, the Management Committee was also responsible for ensuring that actions taken were in the best interest of PAS. This included matters of finance. In this capacity, in 2024-25, it continued to liaise with the Director, the Head of Fundraising and Communications and other staff members at Management Committee meetings throughout the year in order to discuss finances, among other matters.

The Management Committee met four times in 2024-25. The Committee can vary the frequency as it feels appropriate. Its activities included:

- i. providing input, or making decisions on, significant or strategic issues affecting the charity;
- ii. monitoring the charity's financial position;
- iii. checking compliance with legal and regulatory requirements;
- iv. making any other decisions considered appropriate by the Committee;
- v. monitoring the business plan.

The officers as at 31 March 2025 were:

Chair	Dominique Webb
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

Recruitment and appointment of new trustees

PAS' recruitment of new trustees results either from the need to replace a standing-down trustee or from the identification of specific skills or experience that the Board/Management Committee (MC) requires or would benefit from.

The role advertisement is designed by the Chair after consultation with PAS Director, on the basis of a skills and competencies analysis. It is placed on PAS website under *Vacancies* and publicised by Clinks (in the *Light Lunch*), the Criminal Justice Alliance Bulletin, the Small Charities Coalition, Charity Job, Getting On-Boards and other platforms.

Applications are received by PAS' Office Manager who forwards them to the Chair. Having read them carefully, the latter anonymises them and forwards them to the Director and all trustees, without any comments, asking them to respond with a "Yes" or "No" to candidates being shortlisted, and any comments they would care to make. A majority decision results in a list of shortlisted candidates that the Chair disseminates to trustees and Director for ultimate agreement.

Shortlisted applicants are invited for interview. The interviewing panel systematically comprises of two trustees (not necessarily including the Chair, if, for instance, she happens to know one or more of the applicants) and the Director.

Post interview, the panel's selection is communicated to the whole Board for approval. The successful applicants are invited to attend the next Board/Management Committee meeting at which they will introduce themselves to those trustees who did not sit on the interviewing panel – and will be formally established as trustees.

Policies and procedures for the induction and training of trustees

Once the interviewing panel's selection has been approved by the Board/MC, the recruited applicants receive PAS' *Trustees Induction Pack* and associated resources, with which they must familiarise themselves before attending their first PAS Board/MC meeting.

At this stage, the Chair encourages them to read the *Charity Trustee Welcome Pack*, from the Charity Commission, and to join the Charity Commission's mailing list for training purposes and governance updates.

On the more interactive side, newly appointed trustees attend an induction session that takes place at PAS' office, when they meet with the Chair, the Director and as many members of the PAS team as can be arranged. They are deliberately left to raise any question they wish to ask from staff members outside the Director's and the Chair's presence.

Trustees are, obviously, kept informed, either by the Director or the Chair, of any important development or legislation that would affect their role and actions as trustees, e.g. GDPR; workplace pension scheme/auto-enrolment, etc.

The bi-annual review of PAS' Business Plan, which culminates in the yearly June review meeting, offers a constantly effective opportunity for training and re-training in matters of governance and strategy setting.

Risk review

The Director and Management Committee members were responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aims to ensure that appropriate action be taken were a case to fall outside of acceptable risk levels. Other risks to PAS were considered at the annual review of the business plan when organisational strengths and weaknesses were reviewed.

As part of our annual business planning cycle, PAS has a comprehensive risk register that is used to identify:

- key risks to the organisation;
- probability of the risk becoming an issue;
- potential impact of each risk;
- preventative actions and steps that can be taken to mitigate each risk.

Risks are then grouped based on the likelihood of a risk becoming an issue and the severity of its impact on the organisation, should it materialise. This helps to inform the time and attention given to managing individual risks, ensuring we take a proportionate approach.

We carry out a fulsome review of the risk register as part of our business planning process, as well as regularly reviewing risks to make sure they are still relevant.

By way of example, one key risk facing PAS at the time of going to print is summarised below:

Long-standing donors ending their support.

1. Probability: Medium
2. Impact: High – would cause a significant shortfall in PAS funding that would be difficult to fill either from another single donor or from multiple funding sources.
3. Severity of the risk to PAS: High
4. Mitigation: Diversification of funding streams, strengthening funder relationship management capacity, identifying and engaging with alternative funders who could help close any gap, and identify non-critical services that can be reduced if needed to help manage costs.

STAFF MEMBERS

Staff who served during the year and since the year-end are as follows:

Lubia Begum-Rob	Director	
Jane Finnis	Caseworker and Partnerships Manager	
Nicki Rensten	Caseworker (specialising in Foreign National Prisoners)	
Kate Lill	Women Prisoners' Caseworker	
Michelle Yeo	Community Care Caseworker	from 1 October 2024
Marte Lund	Community Care Caseworker	maternity leave from 13 November 2024 to 5 September 2024
Laura Orger	Community Care Caseworker	to 30 April 2024
Anna Fairbank	Community Care Consultant	from 21 April 2025
Debobroto Dey	Legal Caseworker	
Sabrina Boudra	Advice Line Caseworker	
Ben Blackwell	Office and Advice Line Manager	
Geof Jarvis	Head of Fundraising and Communications	
Amelie Taylor	Fundraising and Communications Officer	

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Prisoners' Advice Service 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 state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:


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

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

charitable company and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report was approved by the trustees on 28 / 09 / 2025 and signed on their behalf by:



.....
Dominique Webb
Chair of the Trustees

Independent examiner's report to the trustees of Prisoners' Advice Service For the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 18 to 39.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

30 / 09 / 2025
Date:

Prisoners' Advice Service
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> 2024 £
Income from:							
Donations and legacies	3	356,220	107,766	463,986	255,894	129,125	385,019
Charitable activities	4	51,837	59,022	110,859	48,026	49,540	97,566
Investments	5	17,082	-	17,082	15,769	-	15,769
Total income		425,139	166,788	591,927	319,689	178,665	498,354
Expenditure on:							
Raising funds	6	101,093	-	101,093	81,657	-	81,657
Charitable activities	8	275,498	154,768	430,266	180,306	226,263	406,569
Total expenditure		376,591	154,768	531,359	261,963	226,263	488,226
Net income/(expenditure) before net gains/(losses) on investments		48,548	12,020	60,568	57,726	(47,598)	10,128
Net income/(expenditure) for the year	8	48,548	12,020	60,568	57,726	(47,598)	10,128
Transfer between funds		5,000	(5,000)	-	2,868	(2,868)	-
Net movement in funds for the year		53,548	7,020	60,568	60,594	(50,466)	10,128
Reconciliation of funds							
Total funds brought forward		402,061	40,750	442,811	341,467	91,216	432,683
Total funds carried forward		455,609	47,770	503,379	402,061	40,750	442,811

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Prisoners' Advice Service
Company number 03180659
Balance sheet as at 31 March 2025

	Note		2025		2024	
		£	£	£	£	£
Fixed assets						
Intangible assets	14		10,000		12,000	
Tangible assets	15		4,908		607	
Total fixed assets			14,908		12,607	
Current assets						
Debtors	16	61,899		60,281		
Cash at bank and in hand	17	468,051		404,468		
Total current assets		529,950		464,749		
Liabilities						
Creditors: amounts falling due in less than one year	18	(41,479)		(34,545)		
Net current assets			488,471		430,204	
Total assets less current liabilities			503,379		442,811	
Net assets			503,379		442,811	
The funds of the charity:						
Unrestricted funds						
Unrestricted income funds	20		455,609		402,061	
Total unrestricted funds			455,609		402,061	
Restricted funds	19		47,770		40,750	
Total charity funds			503,379		442,811	

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 21 to 39 form part of these accounts.

Approved by the trustees on 27 / 09 / 2025 and signed on their behalf by:


.....
Dominique Webb (Chair)


.....
Peter Coll (Treasurer)

Prisoners' Advice Service

Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	23	68,833	568
<hr/>			
<i>Cash flows from investing activities:</i>			
Purchase of fixed assets		(5,250)	(12,000)
<hr/>			
Cash provided by/(used in) investing activities		(5,250)	(12,000)
<hr/>			
Increase/(decrease) in cash and cash equivalents in the year		63,583	(11,432)
Cash and cash equivalents at the beginning of the year		404,468	415,900
<hr/>			
Cash and cash equivalents at the end of the year		468,051	404,468
<hr/> <hr/>			

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prisoners' Advice Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

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

c Income

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

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

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

d Donated services and facilities

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

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

e 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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of staff, premises and office costs and their associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice, representation and advocacy undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Notes to the accounts for the year ended 31 March 2025 (continued)

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Intangible fixed assets

The charitable company developed a database platform which went live in October 2024. Costs are amortised over its estimated useful economic life.

Database platform	33%
-------------------	-----

Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%
-------------------------------	-----

k 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.

l 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 to twelve months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

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

n Financial instruments

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

Notes to the accounts for the year ended 31 March 2025 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £2,687 which were paid in April 2025. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Donations and grants	353,820	107,766	461,586	253,494	129,125	382,619
Donated services	2,400	-	2,400	2,400	-	2,400
Total	356,220	107,766	463,986	255,894	129,125	385,019

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Legal services commission fees and reimbursed costs	51,762	-	51,762	47,029	-	47,029
City Bridge Foundation	-	9,000	9,000	-	9,540	9,540
Hammersmith and Fulham Council	-	5,000	5,000	-	-	-
Herbert Smith Freehills	-	5,000	5,000	-	-	-
National Lottery Community Fund (The)	-	20,022	20,022	-	15,000	15,000
Persula Foundation	-	20,000	20,000	-	25,000	25,000
<i>Other charitable trading</i>						
Membership	75	-	75	135	-	135
Other income	-	-	-	862	-	862
Total	51,837	59,022	110,859	48,026	49,540	97,566

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Income from bank deposits	17,082	-	17,082	15,769	-	15,769
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	17,082	-	17,082	15,769	-	15,769
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6 Cost of raising funds

	Unrestricted £	Restricted £	2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024</i> £
Staff costs	70,604	-	70,604	56,844	-	56,844
Fundraising	691	-	691	232	-	232
Office costs	4,482	-	4,482	3,536	-	3,536
Premises costs	7,852	-	7,852	6,657	-	6,657
Governance costs (see note 7)	14,146	-	14,146	11,755	-	11,755
Support costs (see note 7)	3,318	-	3,318	2,633	-	2,633
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	101,093	-	101,093	81,657	-	81,657
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2025 £	Support £	Governance £	Total 2024 £
Staff costs	Staff costs	43,095	11,997	55,092	41,300	11,125	52,425
Office costs	Staff costs	2,736	762	3,498	2,569	692	3,261
Finance and professional fees	Direct costs	21,394	-	21,394	19,813	-	19,813
Premises costs	Staff costs	4,792	1,334	6,126	4,837	1,303	6,140
Independent examination	Direct costs	-	2,800	2,800	-	2,225	2,225
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		72,017	16,893	88,910	68,519	15,345	83,864
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Support and governance costs are allocated between costs of raising funds and charitable activities in proportion to staff time spent on those activities.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Analysis of expenditure on charitable activities

	2025	2024
	£	£
Staff costs	288,843	274,484
Volunteer costs, staff expenses and training	4,907	4,484
Legal and casework costs	14,610	8,905
Office costs	18,337	17,073
Premises costs	32,123	32,147
Support costs (see note 7)	57,871	56,764
Governance costs (see note 7)	13,575	12,712
	<hr/>	<hr/>
	430,266	406,569
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	154,768	226,263
Unrestricted expenditure	275,498	180,306
	<hr/>	<hr/>
	430,266	406,569
	<hr/> <hr/>	<hr/> <hr/>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	2,949	1,081
Operating lease rentals:		
Property	31,350	28,597
Other	756	1,388
Independent examiner's fee	2,800	2,225
	<hr/>	<hr/>
	37,855	33,291
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:	2025	2024
	£	£
Wages and salaries	360,598	333,137
Social security costs	37,454	33,866
Pension costs	16,487	15,310
Other benefits	-	1,440
	<hr/>	<hr/>
	414,539	383,753
	<hr/> <hr/>	<hr/> <hr/>

continued

Notes to the accounts for the year ended 31 March 2025 (continued)

Note 10 continued**Allocated as follows:**

Cost of raising funds	70,604	56,844
Charitable activities	288,843	274,484
Support costs	43,095	41,300
Governance costs	11,997	11,125
	414,539	383,753
	414,539	383,753

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 10 (2024: 10).

The average full time equivalent number of staff employed during the period was 8 (2024: 8).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £60,798 (2024: £56,146).

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

No member of the management committee received travel and subsistence expenses during the year (2024: Nil).

Aggregate donations from related parties were £660 (2024: £360).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2025	2024
	£	£
The National Lottery Community Fund	20,022	15,000
HMRC Employment Allowance	5,000	5,000
Hammersmith and Fulham Council	5,000	-
	30,022	20,000
	30,022	20,000

There were no unfulfilled conditions and contingencies attaching to the grants.

Notes to the accounts for the year ended 31 March 2025 (continued)

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: intangible assets

	Platform system £
Cost	
At 1 April 2024	12,000
	<hr/>
At 31 March 2025	12,000
	<hr/> <hr/>
Depreciation	
At 1 April 2024	-
Charge for the year	2,000
	<hr/>
At 31 March 2025	2,000
	<hr/> <hr/>
Net book value	
At 31 March 2025	10,000
	<hr/> <hr/>
<i>At 31 March 2024</i>	<i>12,000</i>
	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Fixed assets: tangible assets

	Office furniture and equipment £
Cost	
At 1 April 2024	19,160
Additions	5,250
Disposals	(4,790)
	<hr/>
At 31 March 2025	19,620
	<hr/> <hr/>
Depreciation	
At 1 April 2024	18,553
Charge for the year	949
Disposals	(4,790)
	<hr/>
At 31 March 2025	14,712
	<hr/> <hr/>
Net book value	
At 31 March 2025	4,908
	<hr/> <hr/>
<i>At 31 March 2024</i>	<i>607</i>
	<hr/> <hr/>

16 Debtors

	2025	2024
	£	£
Trade debtors	42,230	36,641
Other debtors	3,688	3,688
Prepayments and accrued income	15,981	19,952
	<hr/>	<hr/>
	61,899	60,281
	<hr/> <hr/>	<hr/> <hr/>

17 Cash at bank and in hand

	2025	2024
	£	£
Short term deposits	392,152	318,837
Cash at bank and on hand	75,899	85,631
	<hr/>	<hr/>
	468,051	404,468
	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,323	2,931
Other creditors and accruals	25,618	27,752
Taxation and social security costs	13,538	3,862
	<hr/>	<hr/>
	41,479	34,545
	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

19 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Fund						
Advice Line	-	-	40,022	(40,022)	-	-
Community Care	4,500	27,000	-	(24,000)	-	7,500
Human Rights	-	3,000	-	(3,000)	-	-
Regional	16,500	36,641	9,000	(41,121)	-	21,020
Outreach	2,500	5,000	5,000	(8,250)	-	4,250
Women	17,250	36,125	-	(38,375)	-	15,000
Other	-	-	5,000	-	(5,000)	-
Total	40,750	107,766	59,022	(154,768)	(5,000)	47,770

Comparative period

	Balance at 1 April 2023 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Fund						
Advice Line	16,716	-	40,000	(53,848)	(2,868)	-
Community Care	23,750	12,500	-	(31,750)	-	4,500
Human Rights	-	7,000	-	(7,000)	-	-
Regional	32,000	51,500	9,540	(76,540)	-	16,500
Outreach	-	5,000	-	(2,500)	-	2,500
Women	18,750	53,125	-	(54,625)	-	17,250
Total	91,216	129,125	49,540	(226,263)	(2,868)	40,750

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

Note 19 continued

Note to transfer of funds

The charity received £5,000 from Herbert Smith Freehills LLP funding the purchase of computer equipment for volunteers. As this became the property of the charity, funds were transferred from restricted to unrestricted funds.

Name of restricted fund	Description, nature and purposes of the fund
Advice Line	To support our core, telephone, legal advice service
Community Care	To meet the salary and other costs of the charity's community care projects. These include advice for older, disabled and chronically ill prisoners prior to, and upon, release
Human Rights	To support our work defending the rights of prisoners using a human rights based approach
Outreach	To support the costs of our caseworkers delivering one-to-one legal advice inside prisons in England and Wales
Regional	To meet costs incurred in delivering one-to-one legal advice in donor specified regions and designated outreach clinics
Women	To support our caseworkers' work with women prisoners
Other	includes other donations and grants with restricted purposes

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	402,061	425,139	(376,591)	5,000	455,609
	<u>402,061</u>	<u>425,139</u>	<u>(376,591)</u>	<u>5,000</u>	<u>455,609</u>
Comparative period					
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	341,467	319,689	(261,963)	2,868	402,061
	<u>341,467</u>	<u>319,689</u>	<u>(261,963)</u>	<u>2,868</u>	<u>402,061</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Intangible fixed assets	10,000	-	-	10,000
Tangible fixed assets	4,908	-	-	4,908
Net current assets/(liabilities)	440,701	-	47,770	488,471
	<u>455,609</u>	<u>-</u>	<u>47,770</u>	<u>503,379</u>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Intangible fixed assets	12,000	-	-	12,000
Tangible fixed assets	607	-	-	607
Net current assets/(liabilities)	389,454	-	40,750	430,204
	<u>402,061</u>	<u>-</u>	<u>40,750</u>	<u>442,811</u>

Notes to the accounts for the year ended 31 March 2025 (continued)

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2025 £	2024 £	2025 £	2024 £
Less than one year	31,350	31,350	716	716
One to five years	7,838	39,188	179	895
	<hr/>	<hr/>	<hr/>	<hr/>
	39,188	70,538	895	1,611
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	60,568	10,128
Adjustments for:		
Depreciation charge	2,949	1,081
Decrease/(increase) in debtors	(1,618)	(2,952)
Increase/(decrease) in creditors	6,934	(7,689)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	68,833	568
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2025 (continued)

24 Analysis of donations and grants received

	2025 £	2024 £
Core funding - unrestricted		
1772 Fund	1,000	-
29th May 1961 Charitable Trust (The)	10,000	-
AB Charitable Trust (The)	25,000	25,000
Baker Charitable Trust (The)	350	250
Benevity	1,860	-
Bergman Lehane Trust (The)	500	-
Bromley Trust (The)	20,000	20,000
Dentons UKMEA LLP Charitable Trust	3,000	3,000
Calteq (donation in kind)	2,400	2,400
Garfield Weston Foundation	30,000	-
Goldcrest Charitable Trust (The)	3,000	-
Hadley Trust (The)	70,000	70,000
Herbert Smith Freehills LLP	3,500	3,500
K W Charitable Trust (The)	-	500
Kel Trust (The)	1,000	-
Leigh Trust (The)	3,000	2,000
London Legal Support Trust (The)	10,000	10,000
Marsh Charitable Trust	800	700
Norton Rose Fulbright LLP	2,500	-
Reed Smith LLP	5,000	5,000
Sidney Black Charitable Trust Ltd (The)	500	500
Simmons and Simmons Charitable Foundation (The)	-	3,500
Souter Charitable Trust (The)	5,000	-
William Allen Young Charitable Trust (The)	-	3,000
Other grants	6,000	6,000
Charity Service (The) (for anonymous donor)	25,000	12,461
Donations	126,810	85,683
	<hr/>	<hr/>
Total unrestricted donations and grants	356,220	253,494
	<hr/> <hr/>	<hr/> <hr/>

Of the unrestricted donations received in 2025 £120,000 relates to two donors who wish to remain anonymous (2024: £70,000 related to one anonymous donor).

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

25 Restricted donations and grants	2025	2024
	£	£
Advice line		
National Lottery Community Fund (The)	20,022	15,000
Persula Foundation	20,000	25,000
	<hr/>	<hr/>
	40,022	40,000
Community Care		
Beatrice Laing Trust (The)	-	5,000
Belpech Charitable Trust	-	2,000
Bergman Lehane Trust (The)	-	500
David Family Foundation (The)	5,000	-
Evan Cornish Foundation (The)	10,000	-
Lord Faringdon Charitable Trust (The)	1,000	1,000
Mulberry Trust (The)	5,000	4,000
Peter Stebbings Memorial Trust (The)	5,000	-
Rainford Trust (The)	1,000	-
	<hr/>	<hr/>
	27,000	12,500
Human Rights		
Robert Gavron Charitable Trust (The)	-	5,000
Vandervell Foundation (The)	3,000	2,000
	<hr/>	<hr/>
	3,000	7,000
Outreach		
Hammersmith and Fulham Council	5,000	-
Law Society Charity (The)	-	5,000
Sackler Trust (The)	5,000	-
	<hr/>	<hr/>
	10,000	5,000

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2025 (continued)

Note 25 continued

	2025	2024
Regional		
C B and H H Taylor 1984 Trust	-	2,000
City Bridge Foundation	9,000	9,540
City Of London Solicitors' Company Charitable Fund (The)	2,000	
Community Foundation for Surrey	3,000	-
David Isaacs Fund (The)	-	5,000
Dischma Charitable Trust (The)	-	3,000
Drapers Charitable Fund	-	10,000
Essex Community Foundation	7,141	7,500
G J W Turner Trust	-	1,000
Gowling WLG (UK) Charitable Trust	500	500
Hadrian Trust (The)	1,000	-
Henry Oldfield Trust (The)	5,000	7,500
Inner London Magistrates Court Poor Box	5,000	-
J and M Britton Charitable Trust	-	2,000
Kent Community Foundation	5,000	5,000
Lawson Trust (The)	-	5,000
Shanly Foundation (The)	3,000	-
Sir John and Lady Amory's Charitable Trust	-	500
Susanna Peake Charitable Trust	5,000	-
W E Dunn Trust (The)	-	500
Walter Guinness Charitable Trust	-	2,000
	<hr/>	<hr/>
	45,641	61,040
Women		
Alice Ellen Cooper Dean Charitable Foundation (The)	5,000	7,500
Austin and Hope Pilkington Trust (The)	-	2,000
Charles Hayward Foundation (The)	15,000	15,000
Didymus	-	5,000
Eleanor Rathbone Trust (The)	-	3,000
Girdlers' Company Charitable Trust (The)	-	5,000
Lady Edwina Grosvenor	15,625	15,625
Ten Percent Foundation (The)	500	-
	<hr/>	<hr/>
	36,125	53,125
Other		
Herbert Smith Freehills LLP	5,000	-
	<hr/>	<hr/>
Total restricted donations and grants	166,788	178,665
	<hr/> <hr/>	<hr/> <hr/>

PRISONERS' ADVICE SERVICE

England & Wales - Charity number 1054495

Accounts

Company number: 03180659

Charity Number: 1054495



Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2024

**PRISONERS' ADVICE SERVICE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

The trustees who served during the year and since the year-end are as follows:

Dominique Webb	Chair	from 1 October 2023 onwards
Martine Lignon	Chair	to 30 September 2023
Harry Dodd	Vice Chair	from 1 October 2023 onwards
Tom Gilliard-Burden	Vice Chair	resigned as trustee 30 September 2023
Kassim Gaffar	Treasurer	
Andrea Barba		appointed as trustee 1 October 2023
Peter Coll		appointed as trustee 1 May 2024
Jeanne Harrison		resigned as trustee 19 October 2023
Jeremy Harrison		
Hannah Kay		
Katie Le-Billon		
Joy Lewis		appointed as trustee 1 April 2023
Mandy Mahil		resigned as trustee 28 April 2024
Rachel Helen Mathieson		resigned as trustee 1 April 2023

Registered Office 37 Eyre Street Hill
London
EC1R 5ET

Charity Registration Number: 1054495

Company Registration Number: 03180659

Bookkeeper Anne Craig

Independent Examiner Kate Adderley CA
Third Sector Accountancy
Holyoake House
Hanover Street
Manchester
M60 0AS

Bank CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

PRISONERS' ADVICE SERVICE CHAIR'S REPORT FOR THE YEAR ENDED 31 March 2024

It is with great pleasure and pride that I introduce my first independently examined accounts for Prisoners' Advice Service (PAS) for the financial year 2023-24. I took over the position of Chair of the Trustees in October 2023, replacing Martine Lignon, who stepped down from the role after nine years and took up her place as a PAS trustee once more. We all at PAS owe Martine a great debt of thanks for her years of hard work and dedication to PAS, and I am delighted that she has agreed to remain on the Board of Trustees, helping all of us to keep up to date with new developments in the sector.

I am pleased to relate that, throughout the year, PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales, through the provision of our telephone Advice Line, Letters Clinic, Outreach Clinics, end-to-end legal casework, Self-Help Toolkits, Guides and Information Sheets, and triannual publication, *Prisoners' Legal Rights Bulletin* (PLRB).

The charity continued to provide free advice and information to adult prisoners from qualified solicitors regarding their legal, human and healthcare rights, the Prison Rules and the conditions of their imprisonment. We also advised women prisoners on matters of Family Law, and those prisoners who faced issues relating to being both imprisoned under criminal law and detained under immigration powers, on Immigration Law. PAS provided support and representation not replicated by the state, local authorities, any other third sector organisation or private business, or that did not qualify for Legal Aid.

In 2023-24, PAS successfully responded to 32,896 calls to our Advice Line service. We received 1,070 letters from service-users, and sent out 5,843 letters or related items in response. 71 Outreach Clinics were delivered within prison walls, during which we saw 513 prisoners both face-to-face and one-to-one across 15 prisons. Given our small team of staff and limited resources, I am continually impressed with the volume and quality of services that PAS manages to provide.

As a result of contacts made via these services, 2023-24 saw PAS open 83 new end-to-end legal cases on behalf of prisoners, with issues that included recall, parole, IPP sentences, life sentences, human and disability rights and two judicial reviews.

Our Toolkits, Guides and Information Sheets were downloaded from the website on 30,455 occasions. These include four guides to Family Law for women, with advice on what to do when their children are being adopted, information on making complaints of racism, guides to LGBT+ rights and titles such as: Care for Prisoners Who Are Ill or Disabled; Disability Discrimination; Foreign National Prisoners; Healthcare Complaints. A selection of these guides also remained available in prison libraries.

We warmly welcomed two new members to the Board of Trustees in 2023-24 – Joy Lewis and Andrea Barba – and, since the year-end, a third – Peter Coll – and I gratefully acknowledge the sustained and highly professional engagement of all 12 trustees who served throughout the year, and who committed their experience in governance, finance, fundraising, voluntary sector management and understanding of the Criminal Justice System to the development and sustainability of the charity.

Finally, on behalf of the Management Committee, I would like to express my gratitude to, and admiration for, all those who helped PAS to achieve its charitable aims in 2023-24. I particularly thank all of the committed and hard-working staff, and express my deep appreciation of the loyal donors (trusts and foundations, corporations and individuals) whose sustained confidence in, and generous contributions to, PAS were vital in enabling its ongoing work with prisoners throughout the year. It is a privilege to work alongside you.

Dominique Webb
Chair of the Board of Trustees / Management Committee

PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 March 2024

The trustees present their report and the unaudited financial statements for the year ended 31 March 2024. Included within the Trustees' Report is the Directors' Report (above) as required by company law.

Reference and administrative information set out on page 1 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

The charitable objects of PAS, as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom;
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons, particularly by the provision of a free service of legal and other advice;
- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants;
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

Our main activity is to ensure that legal advice and representation are accessible to all adult serving prisoners in England and Wales, regardless of their ability to pay, and, particularly, concerning the application of the Prison Rules and the conditions of their imprisonment. The charity strives to fill the large gap that exists in access to justice for serving prisoners and our work safeguards the social welfare of prisoners when prison authorities overlook, or ignore, their legal and human rights.

PAS pursues prisoners' calls for help about their treatment in prison by providing advice and information and, where appropriate, taking legal action.

Examples of issues PAS can advise upon include: adjudications, categorisation, contact with children, discrimination, foreign national prisoners, healthcare, human rights, indeterminate sentences, LGBT+ prisoners, life sentences, parole, probation, property, recall, resettlement.

The achievement of our aims will ensure that we are delivering relief to, and contributing to the potential rehabilitation of, serving prisoners. Often, the first obstacle that prisoners face in asserting their legal rights is that they do not know them. Our services inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

Strategies

PAS runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach Clinics, legal casework, legal information resources and a subscription-based rights bulletin (free to prisoners). Through these services, prisoners are provided with legal information, advice, assistance and representation.

Significant activities and how they contribute to achieving our objectives

- Our telephone Advice Line, by which we deliver legal advice, is open three days every week: Monday, Wednesday and Friday. Our telephone number is globally cleared within all prisons throughout England and Wales, meaning that every prisoner is permitted to call us. In addition, we deliver advice via a Freephone service specifically for women prisoners on a Tuesday morning. This number is cleared within all women's prisons.
- Our Letters Clinic, which can dispense more detailed legal advice.
- Outreach Clinics inside prisons across England and Wales, where one-to-one sessions benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English.
- End-to-end legal casework on behalf of prisoners whose situations would benefit from the action. In opening cases, we ensure that prisons are made aware that they cannot get away with abusing, or ignoring, prisoners' rights, and influence prison policy in the longer term.
- Self-Help Toolkits, Guides and Information Sheets, designed to help prisoners understand and undertake some of the simpler legal processes by themselves.
- Our *Prisoners' Legal Rights Bulletin*, which is free-of-charge to prisoners and shares information about key cases and changes in Prison Law.

Measuring success

The work of PAS' Caseworkers is monitored via: bi-monthly casework meetings with all PAS' Caseworkers and its Director; individual meetings with the Director; regular Management Committee meetings. All prison visits and cases are logged on our databases and filed as required by PAS' contract with the Legal Aid Agency. Success is measured regularly, based on the number of prisoners advised by phone and letter, the number of Outreach Clinics delivered and prisoners seen one-to-one, and by the number of legal cases taken on and the results of those cases.

Evaluation is recorded through the feedback of service-users. For a selection of prisoners, telephone monitoring feedback sheets are completed by the Caseworker while speaking with the service-user. At Outreach Clinics, prisoners give feedback via questionnaires, which are designed to collect both qualitative and quantitative data. Similar questionnaires, along with a Freepost return envelope, are sent out to prisoners with all letters. Quantitative data is also collected from our Access databases, and our telephone and letters records. Qualitative comments are particularly useful in determining whether our actions are resulting in improved conditions and awareness, and any changes we can make to further improve our services.

Volunteers

Volunteers from local (London-based) corporate law firms play a vital role in the day-to-day running of PAS services, with some 40 attending our London office over a typical year. Their main purpose is to assist Caseworkers by responding to the large volume of general enquiries – particularly by post – as well as helping with casework.

Charity Commission guidance

In 2023-24, PAS' trustees paid due regard to the guidance published by the Charities Commission on public benefit when exercising their powers and duties, where relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Director

In 2023-24, Lubia Begum-Rob continued in her role as Director of PAS. She was responsible for the day-to-day running of the charity on behalf of the Management Committee, and her duties involved a mix of advice, advocacy, litigation, staff and volunteer management and fundraising.

In her role as Caseworker, Lubia answered telephone calls and letters from prisoners and pursued several cases on prisoners' behalf, undertaking a mixture of parole board cases, and public law challenges.

Throughout 2023-24, Lubia represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS continued its membership of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Immigration Law Practitioners' Association, the Discrimination Law Association, the National Council for Voluntary Organisations, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

In 2023-24, Lubia oversaw the development of PAS' annual events which moved towards a greater focus on prisoners' narratives. To that end PAS was exceedingly fortunate in procuring two television screenwriters to talk about their work in creating prison dramas for mass consumption. Jimmy McGovern and Helen Black were joined by former PAS co-Director Debora Russo, who talked about the first-hand prisoners' stories she had collected from prisons in Scotland as a part of her PhD studies.

Director's Case Study

Lubia accepted instructions from several prisoners in a high security prison who faced a number of sanctions following their decision to carry out a peaceful protest in an exercise yard by sitting-in and refusing to return to their cells. These prisoners had been unsuccessful in resolving their grievances about the continuation of the restrictive pandemic regime on their wings despite the ostensible return to the pre-covid operations. During the sit-in the prisoners stayed silent, only repeating their demand to staff that the prison run a post-covid regime as was their due, and returned peacefully to their wings when the security governor demanded it. They expected, and were placed, on report for refusing to return to their cells when initially ordered to do so. In addition, several of the prisoners were segregated allegedly for instigating the infraction, and all the prisoners involved were referred to the police for committing alleged mutiny, despite the absence of any aggressive words or actions. Prison mutiny is a distinct criminal offence that requires engagement in conduct intended to overthrow the lawful authority of the governor and carries a prison sentence of up to 10 years if found guilty.

Lubia provided legal advice and information to some 10 prisoners facing adjudication charges, segregation and police investigation. She assisted in the preparation of the prisoners' defence that they were entitled to exercise their right to gather and protest peacefully under Articles 10 and 11 of the Human Rights Act, which the adjudicating governor was obliged to consider when assessing the charges against the prisoners. As a result of Lubia's work, all of the prisoners were returned to their wings from the segregation unit, and the police returned a decision refusing to proceed with mutiny charges against any of the prisoners. Finally, the governor concluded that failing to return to their cell when ordered to do so did not trump their right to peaceful assembly and protest.

Caseworker and Partnerships Manager

In 2023-24, Jane Finnis continued in her joint role as Caseworker and Partnership Manager. In addition to casework duties, she was responsible for the line-management of Kate Lill (Women Prisoners' Caseworker).

Jane continued to develop the role of Partnerships Manager at PAS, responsible for overseeing the relationships between the charity and the various corporate law firms that assist us with – amongst other things - volunteers. There are two forms of corporate volunteering at PAS: the first entails those

helping attending PAS' office to work to a rota for a half-day at a time; the second involves volunteers responding to prisoners' letters remotely, while working from their own offices.

With regard to the first type, in 2023-24, Jane oversaw PAS' continued work with six law firms – Cooley LLP, Dentons, Gibson Dunn, Herbert Smith Freehills, Reed Smith and White & Case – while, in early 2024, three more firms joined this programme: Simmons & Simmons, who returned as a partner, and Norton Rose and Proskauer, who began working with PAS for the first time, receiving relevant training beforehand. These volunteers assisted PAS by responding to letters from prisoners, with research and, for those with greater experience, with case files and assisting at Outreach Clinics. Jane was also responsible for the remote Letters Clinic, where volunteers from Reed Smith, Herbert Smith Freehills, Cooley LLP, Gibson Dunn and Dentons responded to letters (and phone queries from the Advice Line) from their own offices. Some were given access to our server, thereby avoiding any data protection issues and saving PAS the cost of printing and posting. Volunteers from Norton Rose will begin participating in the Letters Clinic in 2024-25.

Finally, our corporate partners continued to provide assistance with the production of the *Prisoners' Legal Rights Bulletin*, both by drafting case summaries and with its printing. A number of the firms involved also funded our work directly with grants or donations (see fundraising report below).

Caseworker and Partnerships Manager Case Study

Despite our best efforts, it is not always the case that PAS is successful in helping prisoners. In 2023-24, this was the case for Prisoner A, who has been a client of PAS for many years, and whose story is complex and heart-rending. A Vietnamese national, she had come to the UK with her family as a young adult. She was convicted of grievous bodily harm (GBH) in 2008 and was given an indeterminate Imprisonment for Public Protection (IPP) sentence. This is the sentence that became so infamous that it was abolished in 2012, although, sadly, not retrospectively. At the time of writing, Prisoner A is among the nearly 3,000 prisoners still serving IPP sentences. Her original tariff of imprisonment was two and a half years, but this expired in 2010. She had therefore been in prison for 14 years over her tariff.

A person serving an IPP sentence can only be released on licence if this is directed by the Parole Board. The Board may release a prisoner if it considers their risk low enough to be managed in the community and that it is no longer necessary for them to remain in prison. Prisoner A's case has been reviewed a number of times by the Parole Board, but it has remained unmoved, not willing to accept that Prisoner A's risk was low enough to release due to the particular difficulties in her case.

Firstly, Prisoner A has both language and learning difficulties. Despite the time she has spent in the UK her English is minimal. Although she has been assessed multiple times by both psychologists and psychiatrists, no diagnosis of mental illness has been made, nor are the exact nature of her learning difficulties clear. However, her IQ is low. As a result of these issues, it has proven impossible to enrol her on offending behaviour courses to demonstrate reduced risk, and any work done individually with her has largely been 'forgotten' shortly afterwards.

Secondly, although the offender managers and psychologists who have worked with Prisoner A are supportive of her release, her "outside" probation officer, who has supervised her since before her conviction for GHB, has resolutely and, in PAS' view, unreasonably, disagreed with their recommendations and assessments of her risk. Her probation officer considers her risk to be high and unmanageable, and the Board has hitherto found in favour of this assessment. Prisoner A's next review will take place late in 2024, and PAS has already organised another independent psychologist to assess her. It is our hope that the psychologist will submit a supportive report. However, we believe that, until Prisoner A's probation officer is changed, the chances of persuading the Board to release her are slim.

Caseworker (specialising in Foreign National Prisoners)

In 2023-4, Nicki Rensten, continued to advise prisoners through telephone, letter and outreach sessions, and maintained a varied and complex caseload of legally aided and pro bono matters, including parole applications, Category A reviews and complaints about release licence conditions.

Much of Nicki's work continued to focus on assisting Foreign National Prisoners (FNPs), including advice on the application of the early removal scheme, repatriation to prisons abroad, extradition, and the ways in which an immigration status affects other prison processes such as categorisation and applications for release on temporary licence.

In 2023-24, 12% of callers to the Advice Line, 5% of letter-writers and 19% of Outreach Clinic attendees were FNPs. Nicki opened 21 end-to-end cases on behalf of prisoners in 2023-24.

Caseworker Case study

Nicki represented a Category A prisoner, Prisoner B, in a legal challenge to a decision to refuse him permission to be visited by a friend. Category A is the highest security classification for prisoners, and visitors to these prisoners are subject to a level of checks by prisons and the police not imposed on the visitors of prisoners in lower security categories. Nonetheless, very few would-be visitors are excluded, and Prisoner B had a considerable number of visitors.

The reasons for deciding to exclude this visitor were arbitrary. We wrote to the prison governor and when the decision was not overturned, lodged a judicial review application with the court. Prisoner B was then transferred to another prison. We corresponded with the new prison and asked the court not to proceed with the judicial review application while we persuaded it to clear the visitor. This was successful so we were able to close the case without the need for a court hearing.

Women Prisoners' Caseworker

Our work with women prisoners over the year was again carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker.

Women in prison are highly likely to be victims as well as offenders. Over half of women in prison report having suffered domestic violence, with 53% having experienced emotional, physical or sexual abuse as a child (Prison Factfile February 2024). Many women have mental health needs and histories of abuse. Self-harm is at a record high (Prison Factfile February 2024)

Women prisoners require specialist attention because two thirds are primary carers for young children. Many women prisoners are subject to short custodial sentences (three months) for minor crimes such as Council Tax evasion or shoplifting. These can, nevertheless, have a catastrophic impact, causing women to lose their homes and jobs or have children taken into care, or, worse, adopted (some 2,000 children every year). (Vallely & Cassidy, The Independent, 2012).

In 2023-24, women accounted for 7% of callers to our Advice Line and 12% of letter-writers, despite making up only 4% of the prison population. 13% of Outreach Clinic attendees were women and 17 end-to-end cases opened were in support of women, 20% of all cases opened in 2023-24.

Women Prisoners' Caseworker Case Study

We acted on behalf of Prisoner C, a vulnerable woman suffering acute mental ill-health as a result of her ongoing, chaotic, substance abuse issues. Then 53, Prisoner C had a long history of repeat offending, starting when she was 17 years old, and had herself been a victim of both physical and sexual violence. When she contacted PAS, Prisoner C had been recalled to prison once again, and was facing a Parole Board hearing to determine whether she could be released.

Prisoner C had been recalled – for relapsing into drug misuse – only weeks after her previous release. Historically, upon discharge, she had typically been housed either in Approved Premises alongside other active substance abusers, or in similarly non-supportive accommodation. She had also been released homeless. This cycle, coupled with a lack of opportunity to address her addiction issues whilst in prison (the sentences she had served being too short), meant she was repeatedly recalled for this relatively inoffensive infraction. PAS represented Prisoner C at her recall proceedings and, having sourced the funding, recommended that she be released to a residential rehabilitation centre in order to receive the support necessary to overcome her addictions.

In the run up to the Parole Board hearing, it became clear that the funding for this placement was available only for a limited period; indeed, the offer would expire in a matter of days. Ordinarily, the Parole Board has up to fourteen days to issue a decision after a hearing, but this would have meant the loss of the placement for Prisoner C. PAS corresponded with her community probation officer, the funding providers and the rehabilitation facility to impress upon them the necessity of securing the placement for her. We made submissions to the Parole Board, explaining the urgency of the matter, that their decision be delivered quickly.

Following PAS' involvement, the Parole Board was prompt in its response and Prisoner C was successfully released to the residential rehabilitation facility, where she was able to access the professional support she so desperately needed.

Community Care Caseworker

In 2023-24, PAS' Community Care Caseworkers continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues, or poor mental-health, and those with learning difficulties, across England and Wales.

The year began with part-time caseworker Katie Knafler in post until 23 June 2023, when the position was taken over by Marte Lund on a full-time basis. On 7 May 2024, having gone down to part-time hours, Marte was joined in post by Laura Orger, who had originally filled the Community Care Caseworker role until 15 October 2022. A second previous incumbent, Anna Fairbank, continued as Community Care Consultant until 30 April 2024.

Throughout 2023-24, the Community Care Caseworkers were frequently asked for assistance when prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release. Outcomes for elderly or ill prisoners, or those with disabilities, included obtaining timely, appropriate medical treatment, adaptations to cells, mobility aids and reasonable adjustments to prevent unfavourable treatment.

In 2023-24, older prisoners made up 21% of callers to our Advice Line, 41% of letter-writers and 19% of outreach attendees. 51% of callers to the Advice Line, 69% of letter-writers and 65% of outreach attendees self-identified as suffering from a disability, a chronic health condition, mental health issues or learning difficulties. The Community Care Caseworkers opened 13 end-to-end legal cases in 2023-24.

Community Care Caseworker Case Study

PAS successfully represented a vulnerable young adult, Prisoner D, at his oral hearing before the Parole Board, following a recall to prison. Prisoner D was serving a sentence of 27 months for robbery. Prior to this, the prisoner, who was also a refugee, had been of no fixed abode and was homeless. On his conditional discharge, halfway through this sentence, he had also been released homeless.

With no bank account, address or a telephone number, he would spend his days going to charities where he could get food and water, to the council to ask for housing, and to the job centre to ask for help with applying for Universal Credit. He slept on the street and, when it was too cold outside, or at night-time, he would sit on buses to keep warm. He had been released with medication for his mental health but he didn't know how to get any more when it ran out.

Prisoner D was recalled when he was caught stealing a bottle of whiskey from a supermarket, and arrested for actual bodily harm (ABH) and theft. He pleaded guilty to theft but the ABH charge was dropped. He told the police that he drank because he was homeless and cold. Though he was motivated to obtain work and lead a pro-social life in the UK, he had been unable to do so without any support in helping him to apply for benefits, housing or a bank account.

Katie Knafler originally represented Prisoner D in making representations before the Parole Board's paper review. Although she argued that he should be re-released, the Parole Board did not consider that a decision could be made without an oral hearing.

Prior to his oral hearing, Prisoner D's Community Offender Manager had prepared a risk management plan that included a stay at an Approved Premises, appointments with medical practitioners, referrals to the training and education service, and to housing charities to assist him with finding accommodation. Marte argued that this was sufficient to manage the client's risks on release.

At the time of Prisoner D's hearing, his sentence end date was approaching. Marte successfully argued that because the Parole Board may consider risk after sentence expiry, directing Prisoner D's release early would ensure that he could secure accommodation at an Approved Premises (AP), benefits and employment with the support of probation prior to the end of his sentence, making recidivism less likely. At the AP, he would be supported in applying for benefits and housing, and his probation officer would be able to refer him to organisations that could assist him further. If Prisoner D had been released at his sentence end date, he would have had no such support and would likely have ended up on the street homeless again. The Parole Board accepted that the public would be better protected if the client received the proposed support now.

Advice Line Caseworker

In 2023-24, Advice Line Caseworker, Sabrina Boudra, dispensed advice and support to prisoners who reached out to PAS for help using our telephone Advice Line. She was responsible – along with Office and Advice Line Manager, Ben Blackwell – for being first point of contact when prisoners telephone the Advice Line, and for triaging callers before connecting them to Caseworkers. She also maintained a portfolio of service-users of her own.

Advice Line Caseworker Case Study

Prisoner E contacted PAS after being moved to a jail that was prohibiting all communication between him and his partner, who was also incarcerated, but in a different prison. His partner's prison was allowing contact and the two had been communicating while Prisoner E was being held at a previous establishment. The two had been co-defendants, and the prison was using this fact to ban contact, citing impact on the rehabilitation of the prisoner, without providing any explanation as to the actual risk, or whether any lesser measures had been considered.

The prisoners had been in a relationship for over a decade, and Prisoner E relied heavily on his partner's support as he suffered from poor mental health and wasn't receiving any visitors. He asked PAS to help him regain contact with his partner.

PAS advised Prisoner E on inter-prison communication and agreed to take on his case and write to the prison on his behalf. In doing so, we reminded it of its obligations under Article 8 of the European Convention on Human Rights, which safeguards a person's right to a private and family life, home and correspondence, and of the fact that any restriction on communication must be proportionate and necessary. We argued that the decision to ban communication between the prisoners was unreasonable, given that it is very easy to monitor inter-prison communication and there had been no indication that contact between the two while Prisoner E was at his previous jail had impacted his risk to the public, or his rehabilitation.

We asked for the prison to provide us with a detailed explanation of how they believed communication with his partner would impede Prisoner E's rehabilitation, and why monitoring their communication would not be sufficient to mitigate risk. PAS promptly received a response from the prison, stating that communication between the two prisoners had been reinstated, and that it would review any other similar cases located there.

Telephone Advice Line

Our core Advice Line service is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all. Over the course of 2023-24, PAS successfully responded to 32,896 calls from prisoners.

Letters Clinic

The Letters Clinic provides the opportunity to convey more detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users. In 2023-24, PAS received 1,070 letters from service-users, and sent out 5,843 letters or related items in response.

Outreach Clinics

We provide advice on a one-to-one basis at legal advice outreach sessions, which are often held in prison libraries. Any prisoner can sign up to attend these sessions. At the clinics, Caseworkers provide expert advice on a vast range of issues, from missing items of property to complex issues relating to recall procedures and sentence calculation. In 2023-24, PAS delivered 71 Outreach Clinics within prison walls, seeing 513 prisoners face-to-face across 15 prisons in England and Wales.

Legal Casework

In the year 2023-24, PAS Caseworkers took on 83 legal cases. Taking on cases goes further than the provision of one-off / limited telephone or letter advice, or a single exchange with a prison regarding a client's problem, and instead entails a more thorough assessment of whether the prisoner has a legal case to challenge their treatment. Often, we act for prisoners by writing representations on their behalf and attending hearings to advocate for them.

In 2023-24, we continued to deliver the Prison Law element of our work by acting as agents for a law firm with a Prison Law contract. At the time of writing, this was again GT Stewart Solicitors & Advocates.

Our Public Law contract with the Legal Aid Agency remains in place.

Self-Help Toolkits, Guides and Information Sheets

In 2023-24, our Toolkits, Guides and Information Sheets were downloaded from the website on 30,455 occasions, were available in prison libraries and were sent out to prisoners by PAS Caseworkers. Our literature is designed to assist prisoners by helping them to understand and implement some of the more straightforward legal processes themselves.

Prisoners' Legal Rights Bulletin

We continued to reach a large prisoner readership through our bulletin, which was published three times in 2023-24 and to which 792 prisoners were subscribed. The bulletin was free to prisoners, and contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman and the Information Commissioner's Office.

As well as prisoners, subscribers to the bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to corporate law firms Reed Smith and Herbert Smith Freehills, who printed the three editions of the PLRB for us on a pro bono basis in 2023-24.

Fundraising and Communications

In 2023-24, PAS was most grateful to receive major, unrestricted grants from loyal, longstanding supporters The Hadley Trust (£70,000), The AB Charitable Trust (£25,000) and The London Legal Support Trust (£10,000). Julian Richer, through his Fairness Foundation, awarded a further grant of £25,000, again in support of the Advice Line and the dedicated Advice Line Caseworker role at PAS.

We received the first tranche of a generous, three-year, unrestricted award of £20,000 per annum from The Bromley Trust, and the second tranche of a three-year award of £15,000 per annum from The Charles Hayward Foundation in support of our work with women.

Further notable income from Trusts and Foundations included: £10,000 from Drapers' Charitable Fund in support of our work with older, ill and disabled prisoners in Greater London, £9,540 (the third year of five) from The City Bridge Foundation in support of resettlement work with prisoners in and from London, £7,500 from both The Essex Community Fund and The Henry Oldfield Trust in support of our work in Essex and Kent respectively and a further award of £7,500 in support of our work with women and disabled prisoners on release from The Alice Ellen Cooper Dean Charitable Foundation.

PAS gratefully received both the final tranche of £15,000 of a five-year award of £165,000 from The National Lottery Community Fund and the first tranche of three of £12,500 in support of our work with women from Lady Edwina Grosvenor, who we were delighted came aboard as a supporter once again. We also received a most welcome unrestricted and unsolicited donation of £12,461 via The Charity Service.

We received a seventh, unrestricted award in support of core costs from a donor who wished to remain anonymous. In 2023-24, this donor gave £70,000, for which we were incredibly grateful. We thank all of the individuals who donated to our work – both large amounts, and small – in 2023-24.

During the year, PAS received financial support from corporate law firms and their associated trusts and foundations, including Reed Smith (£5,000), Simmons & Simmons Charitable Foundation and Herbert Smith Freehills LLP (both £3,500) and Dentons (£3,000). We were most grateful to all of the corporates who supported our work, financially and otherwise, throughout the year.

We wish to also thank Calteq Limited, part of Firstcom Europe Group, for their donation in kind (£2,400) covering almost all our phone costs.

In 2023-24, monitoring of website statistics showed that there were 48,131 views of PAS' site. The most frequently viewed pages after the home page, the volunteer, contact and "about" pages, were the PAS Self-Help Toolkits and Guides, Prisoners Who Are Foreign National pages and Prisoners Who Are LGBT pages. The audience was predominately UK based, followed by the USA.

As regards social media, PAS made 76,791 impressions on Twitter and the number of followers remained largely in line with the previous year at 3,061. On Facebook, at the time of writing, PAS had 1,248 followers – an increase of 67 on the previous year. Facebook posts reached 3,067 accounts.

Thank you

Finally, we were most grateful to all our supporters in 2023-24, many of whom are listed below in Notes 4, 20 and 25 to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners; each played a part in maintaining and expanding PAS' services over the past year.

FINANCIAL REVIEW

It should be noted that PAS does not seek or accept Home Office or Prison Service funding, and is completely independent of the Prison Service.

Financial Position

The Statement of Financial Activities shows a total surplus of £10,128 (2023: surplus of £81,747), which equates to a surplus in unrestricted funds of £60,594 (2023: surplus of £61,522) and a negative movement of £50,466 to restricted funds (2023: surplus of £20,225).

Unrestricted income for the year was £319,689 (2023: £328,327), and unrestricted expenditure was £261,963 (2023: £266,805). Restricted income for the year was £178,665 (2023: £238,745), and restricted expenditure was £226,263 (2023: £218,520).

The funds of the charity at the end of the year were £442,811 (2023: £432,683) consisting of unrestricted funds of £402,061 (2023: £341,467) and restricted funds of £40,750 (2023: £91,216).

Further details of the charity's performance can be found in the financial statements on Pages 18 to 19 and in the notes to the accounts on pages 20 to 37.

Funding sources for the period 2023-24 included casework legal income of £47,029 (2023: £59,402) from the Legal Services Commission and other legal fees, providing a net contribution of £38,123 (2023: £31,073) before salaries and overheads.

There was also income arising from restricted and unrestricted grants, as well as donations from individuals.

Reserves Policy

Free reserves (general funds less net book value of fixed assets) held on 31 March 2024 were £389,454 (2023: £339,779) representing eight months' operating costs. As a guideline, the Management Committee aims to hold nine months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

PAS holds an investment account with Flagstone deposit platform. This enables investment of funds (in excess of two to three months running costs), in a series of separate bank accounts to ensure they are protected by the FSCS and to facilitate better interest income. The balance at 31/3/24 was £318,836 (2023: £337,452).

Risk review

The management committee continually monitors and regularly discusses any possible financial risk to the charity. This is discussed in conjunction with operational risks and their possible effect on the charity's finances. For fuller details please refer to "Risk Review" in the "Structure, Governance and Management" section on page 14.

FUTURE PLANS

The Management Committee has set the following ongoing objectives for PAS:

- i. To continue to provide and improve a free, high quality, accessible legal advice and information service to adult prisoners in England and Wales and their legal advisers;
- ii. To maintain publicly-funded casework;
- iii. To increase awareness of PAS as the main provider of information about Prison Law;
- iv. To identify the unmet needs of prisoners not currently taken up by PAS' services and to expand the range of services to meet those needs, including geographical range;
- v. To work towards holding nine months' operating costs in reserve at any one time.

The organisation has developed and evolved its activities to ensure sustainable delivery of its objectives for 33 years, and it continues to review and monitor these objectives against its strategies as the legal and political fields of prisoners' rights proceed through different landscapes. The plans for the future are to continue delivery of the existing services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

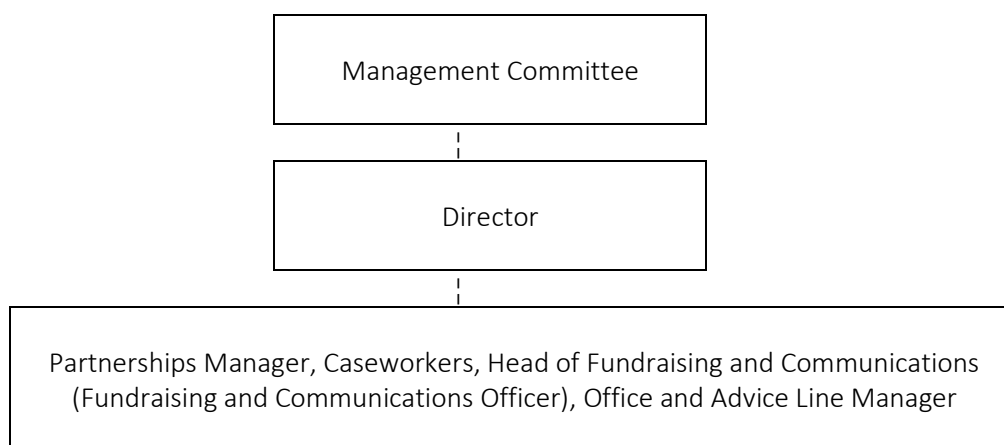
Prisoners' Advice Service was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 October 2015.

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 at 31 March 2024 was 10 (2022: nine). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Organisational Structure

The Management Committee comprised of the trustees, who were also directors of the company under Company Law. All Management Committee members were expected to have an interest in Prison Law and new members had an induction, whereby they spent a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS was as follows:



The Management Committee had general control of, and managed, the charity's administration. It delegated certain powers and functions to the Director, Lubia Begum-Rob, including the day-to-day running of PAS. This included the power to recruit staff to run the Company. Among other duties, the Management Committee was also responsible for ensuring that actions taken were in the best interest of PAS. This included matters of finance. In this capacity, in 2023-24, it continued to liaise with the Director, the Head of Fundraising and Communications and other staff members at Management Committee meetings throughout the year in order to discuss finances, among other matters.

The Management Committee met once every four months in 2023-24. The Committee can vary the frequency as it feels appropriate. Its activities included:

- i. providing input, or making decisions on, significant or strategic issues affecting the charity;
- ii. monitoring the charity's financial position;
- iii. checking compliance with legal and regulatory requirements;
- iv. making any other decisions considered appropriate by the Committee;
- v. approving the business plan.

The officers as at 31 March 2024 were:

Chair	Dominique Webb
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

Recruitment and appointment of new trustees

PAS' recruitment of new trustees results either from the need to replace a standing-down trustee or from the identification of specific skills or experience that the Board/Management Committee (MC) requires or would benefit from.

The role advertisement is designed by the Chair after consultation with PAS Director, on the basis of a skills and competencies analysis. It is placed on PAS website under *Vacancies* and publicised by Clinks (in the *Light Lunch*), the Criminal Justice Alliance Bulletin, the Small Charities Coalition, Charity Job, Getting On-Boards and some other platforms.

Applications are received by PAS' Office Manager who forwards them to the Chair. Having read them carefully, the latter anonymises them and forwards them to the Director and all trustees, without any comments, asking them to respond with a "Yes" or "No" to candidates being shortlisted, and any comments they would care to make. A majority decision results in a list of shortlisted candidates that the Chair disseminates to trustees and Director for ultimate agreement.

Shortlisted applicants are invited for interview. The interviewing panel systematically comprises of two trustees (not necessarily including the Chair, if, for instance, she happens to know one or more of the applicants) and the Director.

Post interview, the panel's selection is communicated to the whole Board for approval. The successful applicants are invited to attend the next Board/Management Committee meeting at which they will introduce themselves to those trustees who did not sit on the interviewing panel – and will be formally established as trustees.

Policies and procedures for the induction and training of trustees

Once the interviewing panel's selection has been approved by the Board/MC, the recruited applicants receive PAS' *Trustees Induction Pack* and associated resources, with which they must familiarise themselves before attending their first PAS Board/MC meeting.

At this stage, the Chair encourages them to read the *Charity Trustee Welcome Pack*, from the Charity Commission, and to join the Charity Commission's mailing list for training purposes and governance updates.

On the more interactive side, newly appointed trustees attend an induction session that takes place at PAS' office, when they meet with the Chair, the Director and as many members of the PAS team as can be arranged. They are deliberately left to raise any question they wish to ask from staff members outside the Director's and the Chair's presence.

Trustees are, obviously, kept informed, either by the Director or the Chair, of any important development or legislation that would affect their role and actions as trustees, e.g. GDPR; workplace pension scheme/auto-enrolment, etc.

The bi-annual review of PAS' Business Plan, which culminates in the yearly October review meeting, offers a constantly effective opportunity for training and re-training in matters of governance and strategy setting.

Risk review

The Director and Management Committee members were responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aims to ensure that appropriate action be taken were a case to fall outside of acceptable risk levels. Other risks to PAS were considered at the annual review of the business plan when organisational strengths and weaknesses were reviewed.

As part of our annual business planning cycle, PAS has a comprehensive risk register that is used to identify:

- Key risks to the organisation
- Probability of the risk becoming an issue
- Potential impact of each risk
- Preventative actions and steps that can be taken to mitigate each risk

Risks are then grouped based on the likelihood of a risk becoming an issue and the severity of its impact on the organisation, should it materialise. This helps to inform the time and attention given to managing individual risks, ensuring we take a proportionate approach.

We carry out a fulsome review of the risk register as part of our business planning process, as well as regularly reviewing risks to make sure they are still relevant.

By way of example, one key risk facing PAS at the time of going to print is summarised below:

Long-standing donors ending their support.

1. Probability: Medium
2. Impact: High – would cause a significant shortfall in PAS funding that would be difficult to fill either from another single donor or from multiple funding sources.
3. Severity of the risk to PAS: High
4. Mitigation: Diversification of funding streams, strengthening funder relationship management capacity, identifying and engaging with alternative funders who could help close any gap, and identify non-critical services that can be reduced if needed to help manage costs.

STAFF MEMBERS

Staff who served during the year and since the year-end are as follows:

Lubia Begum-Rob	Director	
Jane Finnis	Caseworker and Partnerships Manager	
Nicki Rensten	Caseworker (specialising in Foreign National Prisoners)	
Kate Lill	Women Prisoners' Caseworker	
Marte Lund	Community Care Caseworker	from 12 June 2023
Laura Orger	Community Care Caseworker	from 7 May 2024
Katie Knafler	Community Care Caseworker	to 23 June 2023
Anna Fairbank	Community Care Consultant	to 30 April 2024
Sabrina Boudra	Advice Line Caseworker	
Ben Blackwell	Office and Advice Line Manager	
Geof Jarvis	Head of Fundraising and Communications	
Erin Scannell	Fundraising and Communications Officer	to 24 May 2023
Amelie Taylor	Fundraising and Communications Officer	from 22 May 2023

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Prisoners' Advice Service 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 state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report was approved by the trustees on 22 / 11 / 2024 and signed on their behalf by:



.....

Dominique Webb
Chair of the Trustees

Independent examiner's report to the trustees of Prisoners' Advice Service For the year ended 31 March 2024

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 18 to 37.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

26 / 11 / 2024
Date:

Prisoners' Advice Service
Statement of Financial Activities
including Income and Expenditure account
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> 2023 £
Income from:							
Donations and legacies	3	255,894	129,125	385,019	260,937	149,745	410,682
Charitable activities	4	48,026	49,540	97,566	61,078	89,000	150,078
Investments	5	15,769	-	15,769	6,312	-	6,312
Total income		319,689	178,665	498,354	328,327	238,745	567,072
Expenditure on:							
Raising funds	6	81,657	-	81,657	35,690	-	35,690
Charitable activities	8	180,306	226,263	406,569	231,115	218,520	449,635
Total expenditure		261,963	226,263	488,226	266,805	218,520	485,325
Net income/(expenditure) for the year	9	57,726	(47,598)	10,128	61,522	20,225	81,747
Transfer between funds		2,868	(2,868)	-	-	-	-
Net movement in funds for the year		60,594	(50,466)	10,128	61,522	20,225	81,747
Reconciliation of funds							
Total funds brought forward		341,467	91,216	432,683	279,945	70,991	350,936
Total funds carried forward		402,061	40,750	442,811	341,467	91,216	432,683

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Prisoners' Advice Service
Company number 03180659

Balance sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	14		12,000		-
Tangible assets	15		607		1,688
Total fixed assets			<u>12,607</u>		<u>1,688</u>
Current assets					
Debtors	16	60,281		57,329	
Cash at bank and in hand	17	404,468		415,900	
Total current assets		<u>464,749</u>		<u>473,229</u>	
Liabilities					
Creditors: amounts falling due in less than one year	18	(34,545)		(42,234)	
Net current assets			<u>430,204</u>		<u>430,995</u>
Total assets less current liabilities			<u>442,811</u>		<u>432,683</u>
Net assets			<u><u>442,811</u></u>		<u><u>432,683</u></u>
The funds of the charity:					
Restricted income funds	20		40,750		91,216
Unrestricted income funds	21		402,061		341,467
Total charity funds			<u><u>442,811</u></u>		<u><u>432,683</u></u>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 20 to 37 form part of these accounts.

Approved by the trustees on 22 / 11 / 2024 and signed on their behalf by:

D Webb

Dominique Webb (Chair of trustees)

Kassim Gaffar

Kassim Gaffar (Treasurer)

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prisoners' Advice Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

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

c Income

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

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

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

d Donated services and facilities

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

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

e 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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of staff, premises and office costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice, representation and advocacy undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

Notes to the accounts for the year ended 31 March 2024 (continued)

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Intangible fixed assets

During the year the charitable company developed a database platform which is expected to go live in the next financial year.

Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%
-------------------------------	-----

j 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.

k 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 to twelve months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

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

m Financial instruments

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

n Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £2,294 which were paid in April 2024.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donations and grants	253,494	129,125	382,619	260,937	149,745	410,682
Donated services	2,400	-	2,400	-	-	-
Total	255,894	129,125	385,019	260,937	149,745	410,682

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Legal Services Commission fees and reimbursed costs	47,029	-	47,029	59,402	-	59,402
City Bridge Trust	-	9,540	9,540	-	9,000	9,000
Goldsmith's Company Charity	-	-	-	-	15,000	15,000
The Fairness Foundation	-	25,000	25,000	-	35,000	35,000
The National Lottery Community Fund	-	15,000	15,000	-	30,000	30,000
<i>Other charitable trading</i>						
Membership	135	-	135	125	-	125
Other income	862	-	862	1,551	-	1,551
Total	48,026	49,540	97,566	61,078	89,000	150,078

Further details on the purpose of the above restricted funds are shown in notes 20 and 25.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Income from bank deposits	15,769	-	15,769	6,312	-	6,312
	<u>15,769</u>	<u>-</u>	<u>15,769</u>	<u>6,312</u>	<u>-</u>	<u>6,312</u>

6 Cost of raising funds

	Unrestricted £	Restricted £	2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2023</i> £
Staff costs	56,844	-	56,844	25,267	-	25,267
Fundraising	232	-	232	419	-	419
Office costs	3,536	-	3,536	1,433	-	1,433
Premises costs	6,657	-	6,657	3,259	-	3,259
Support costs (see note 7)	11,755	-	11,755	1,208	-	1,208
Governance costs (see note 7)	2,633	-	2,633	4,104	-	4,104
	<u>81,657</u>	<u>-</u>	<u>81,657</u>	<u>35,690</u>	<u>-</u>	<u>35,690</u>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2024 £	Support £	Governance £	Total 2023 £
Staff costs	Staff costs	41,300	11,125	52,425	30,677	11,607	42,284
Office costs	Staff costs	2,569	692	3,261	1,739	658	2,397
Finance and professional fees	Direct costs	19,813	-	19,813	16,316	-	16,316
Premises costs	Staff costs	4,837	1,303	6,140	3,957	1,497	5,454
Independent examination	Direct costs	-	2,225	2,225	-	1,750	1,750
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		68,519	15,345	83,864	52,689	15,512	68,201
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Support and governance costs are allocated between costs of raising funds and charitable activities in proportion to staff time spent on those activities.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Analysis of expenditure on charitable activities

	2024 £	2023 £
Staff costs	274,484	299,120
Volunteer costs, staff expenses and training	4,484	3,756
Legal and casework costs	8,905	28,329
Office costs	17,073	16,960
Premises costs	32,147	38,581
Support costs (see note 7)	56,764	48,585
Governance costs (see note 7)	12,712	14,304
	<hr/>	<hr/>
	406,569	449,635
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	226,263	218,520
Unrestricted expenditure	180,306	231,115
	<hr/>	<hr/>
	406,569	449,635
	<hr/> <hr/>	<hr/> <hr/>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	1,081	1,743
Operating lease rentals:		
Property	28,597	28,500
Other	1,388	2,168
Independent examiner's fee	2,225	1,750
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	333,137	317,565
Social security costs	33,866	32,837
Pension costs	15,310	14,429
Other benefits	1,440	1,840
	<hr/>	<hr/>
	383,753	366,671
	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

Note 10 continued

Allocated as follows:

Cost of raising funds	56,844	25,267
Charitable activities	274,484	299,120
Support costs	41,300	30,677
Governance costs	11,125	11,607
	383,753	366,671
	383,753	366,671

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 10 (2023: 10).

The average full time equivalent number of staff employed during the period was 8 (2023: 8).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel of the charity were £56,146 (2023: £59,981). These totals include employer's national insurance and pensions contributions.

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No member of the management committee received travel and subsistence expenses during the year (2023:£Nil).

Aggregate donations from related parties were £360 (2023: £120).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2024	2023
	£	£
The National Lottery Community Fund	15,000	30,000
HMRC Employment Allowance	5,000	5,000
	20,000	35,000
	20,000	35,000

There were no unfulfilled conditions and contingencies attaching to the grants.

Notes to the accounts for the year ended 31 March 2024 (continued)

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: intangible assets

Cost	Platform system £
At 1 April 2023	-
Additions	12,000
	<hr/>
At 31 March 2024	12,000
	<hr/> <hr/>
Depreciation	
At 1 April 2023	-
Charge for the year	-
	<hr/>
At 31 March 2024	-
	<hr/> <hr/>
Net book value	
At 31 March 2024	12,000
	<hr/> <hr/>
<i>At 31 March 2023</i>	-
	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Fixed assets: tangible assets

	Office furniture and equipment £
Cost	
At 1 April 2023	19,160
	<hr/>
At 31 March 2024	19,160
	<hr/> <hr/>
Depreciation	
At 1 April 2023	17,472
Charge for the year	1,081
	<hr/>
At 31 March 2024	18,553
	<hr/> <hr/>
Net book value	
At 31 March 2024	607
	<hr/> <hr/>
<i>At 31 March 2023</i>	<i>1,688</i>
	<hr/> <hr/>

16 Debtors

	2024 £	2023 £
Trade debtors	36,641	40,071
Other debtors	3,688	3,688
Prepayments and accrued income	19,952	13,570
	<hr/>	<hr/>
	60,281	57,329
	<hr/> <hr/>	<hr/> <hr/>

17 Cash at bank and in hand

	2024 £	2023 £
Short term deposits	318,837	337,452
Cash at bank and on hand	85,631	78,448
	<hr/>	<hr/>
	404,468	415,900
	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,931	1,304
Other creditors and accruals	27,752	30,783
Deferred income	-	-
Taxation and social security costs	3,862	10,147
	<hr/>	<hr/>
	34,545	42,234
	<hr/> <hr/>	<hr/> <hr/>

19 Deferred income

	2024 £	2023 £
Deferred income brought forward	-	55,000
Released to income from charitable activities	-	(55,000)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/> <hr/>	<hr/> <hr/>

Reasons for deferral

Two donations were received late in March 2022 however their use was specifically intended for the next financial year.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Fund						
Advice Line	16,716	-	40,000	(53,848)	(2,868)	-
Community Care	23,750	12,500	-	(31,750)	-	4,500
Human Rights	-	7,000	-	(7,000)	-	-
Regional	32,000	51,500	9,540	(76,540)	-	16,500
Outreach	-	5,000	-	(2,500)	-	2,500
Women	18,750	53,125	-	(54,625)	-	17,250
Total	91,216	129,125	49,540	(226,263)	(2,868)	40,750

Comparative period

	Balance at 1 April 2022 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Fund						
Advice Line	16,541	7,500	65,000	(72,325)	-	16,716
Community Care	15,000	48,985	-	(40,235)	-	23,750
Human Rights	-	7,000	-	(7,000)	-	-
Regional	12,250	65,000	9,000	(54,250)	-	32,000
Women	27,200	20,000	15,000	(43,450)	-	18,750
Other	-	1,260	-	(1,260)	-	-
Total	70,991	149,745	89,000	(218,520)	-	91,216

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

Note 20 continued

Name of restricted fund	Description, nature and purposes of the fund
Advice Line	To support our core, telephone, legal advice service
Community Care	To meet the salary and other costs of the charity's community care projects. These include advice for older, disabled and chronically ill prisoners prior to, and upon, release
Human Rights	To support our work defending the rights of prisoners using a human rights based approach
Outreach	To support the costs of our caseworkers delivering one-to-one legal advice inside prisons in England and Wales
Regional	To meet costs incurred in delivering one-to-one legal advice in donor specified regions and designated outreach
Women	To support our caseworkers' work with women prisoners
Other	includes other donations and grants with restricted purposes

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	341,467	319,689	(261,963)	2,868	402,061
	<u>341,467</u>	<u>319,689</u>	<u>(261,963)</u>	<u>2,868</u>	<u>402,061</u>
Comparative period					
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	279,945	328,326	(266,804)	-	341,467
	<u>279,945</u>	<u>328,326</u>	<u>(266,804)</u>	<u>-</u>	<u>341,467</u>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund The free reserves after allowing for all designated funds

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Intangible fixed assets	12,000	-	-	12,000
Tangible fixed assets	607	-	-	607
Net current assets/(liabilities)	389,454	-	40,750	430,204
	<u>402,061</u>	<u>-</u>	<u>40,750</u>	<u>442,811</u>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	1,688	-	-	1,688
Net current assets/(liabilities)	339,779	-	91,216	430,995
	<u>341,467</u>	<u>-</u>	<u>91,216</u>	<u>432,683</u>

Notes to the accounts for the year ended 31 March 2024 (continued)

23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	31,350	9,500	716	-
One to five years	39,188	-	895	-
	<hr/>	<hr/>	<hr/>	<hr/>
	70,538	9,500	1,611	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

24 Analysis of donations and grants received

	2024 £	2023 £
Core funding - unrestricted		
City Bridge Trust	-	885
Dentons UKMEA LLP Charitable Trust	3,000	-
Herbert Smith Freehills LLP	3,500	3,500
Marsh Charitable Trust	700	-
Reed Smith LLP	5,000	5,000
The 29th May 1961 Charitable Trust	-	5,000
The AB Charitable Trust	25,000	22,000
The Access To Justice Foundation	-	12,196
The Allen & Overy Foundation	-	5,000
The Baker Charitable Trust	250	250
The Bromley Trust	20,000	20,000
The Charity Service	12,461	-
The Hadley Trust	70,000	70,000
The K W Charitable Trust	500	500
The Kel Trust	-	2,000
The Leigh Trust	2,000	2,000
The London Legal Support Trust	10,000	10,000
The Sidney Black Charitable Trust Ltd	500	500
The Simmons and Simmons Charitable Foundation	3,500	7,500
The Souter Charitable Trust	-	4,000
The William Allen Young Charitable Trust	3,000	2,000
Other grants	6,000	6,000
Donations	88,083	82,606
	<hr/>	<hr/>
Total unrestricted donations and grants	253,494	260,937
	<hr/> <hr/>	<hr/> <hr/>

Of the unrestricted donations received in 2024 £70,000 (2023: £62,500) relates to one donor who wishes to remain anonymous.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

25 Restricted donations and grants	2024	2023
	£	£
Advice line		
The Fairness Foundation	25,000	35,000
The Law Society Charity	-	7,500
The National Lottery Community Fund	15,000	30,000
	<hr/>	<hr/>
	40,000	72,500
Community Care		
Belpech Charitable Trust	2,000	-
Chapman Charitable Trust	-	2,000
Global Giving	-	985
The Beatrice Laing Trust	5,000	5,000
The Bergman Lehane Trust	500	-
The Evan Cornish Foundation	-	10,000
The Harrison-Frank Family Foundation (UK) Limited	-	2,000
The John Coates Charitable Trust	-	5,000
The Lord Faringdon Charitable Trust	1,000	1,000
The Mulberry Trust	4,000	3,000
The Peter Stebbings Memorial Trust	-	5,000
The Schroeder Charity Trust	-	5,000
The Steel Charitable Trust	-	10,000
	<hr/>	<hr/>
	12,500	48,985
Human Rights		
The Robert Gavron Charitable Trust	5,000	5,000
The Vandervell Foundation	2,000	2,000
	<hr/>	<hr/>
	7,000	7,000
Outreach		
The Law Society Charity	5,000	-

Notes to the accounts for the year ended 31 March 2024 (continued)

Note 25 continued

Regional

C B and H H Taylor 1984 Trust	2,000	-
Drapers Charitable Fund	10,000	-
Essex Community Foundation	7,500	7,500
Fowler Smith and Jones Trust	-	2,000
G J W Turner Trust	1,000	-
Gowling WLG (UK) Charitable Trust	500	-
J and M Britton Charitable Trust	2,000	-
Kent Community Foundation	5,000	5,000
Marjorie and Geoffrey Jones Trust	-	2,000
Sir John and Lady Amory's Charitable Trust	500	-
Sir John Priestman Charity Trust	-	2,000
Susanna Peake Charitable Trust	-	5,000
The Brook Trust Fund For Kent	-	5,000
The City Bridge Trust	9,540	9,000
The David Isaacs Fund	5,000	-
The Dischma Charitable Trust	3,000	2,000
The Hadrian Trust	-	1,000
The Henry Oldfield Trust	7,500	-
The Lawson Trust	5,000	-
The Oakdale Trust	-	3,000
The Sir James Reckitt Charity	-	5,000
The W E Dunn Trust	500	-
The WA Cadbury Charitable Trust	-	20,000
The William Webster Charitable Trust	-	1,500
Walter Guinness Charitable Trust	2,000	4,000
	61,040	74,000

Women

Charles Hayward Foundation	15,000	15,000
Didymus	5,000	-
Goldsmiths' Company Charity	-	15,000
Lady Edwina Grosvenor	15,625	-
The Alice Ellen Cooper Dean Charitable Foundation	7,500	-
The Austin and Hope Pilkington Trust	2,000	-
The Eleanor Rathbone Trust	3,000	-
The Girdlers' Company Charitable Trust	5,000	-
The Van Neste Foundation	-	5,000
	53,125	35,000

Other

University of Bristol	-	1,260
	-	1,260
Total restricted donations and grants	178,665	238,745

PRISONERS' ADVICE SERVICE

England & Wales - Charity number 1054495

Accounts

Company number: 03180659

Charity Number: 1054495



Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2023

**PRISONERS' ADVICE SERVICE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

The trustees who served during the year and since the year-end are as follows:

Martine Lignon	Chair	
Tom Gilliard-Burden	Vice Chair	
Kassim Gaffar	Treasurer	
Jeanne Harrison		
Jeremy Harrison		
Katie Le-Billon		maternity leave from 1 March 2023
Dominique Webb		
Rachel Mathieson		to 26 March 2023
Mandy Mahil		
Harry Dodd		from 30 September 2022
Hannah Kay		from 1 March 2023
Joy Lewis		from 1 April 2023

Registered Office PO Box 46199
London
EC1M 4XA

Charity Registration Number: 1054495

Company Registration Number: 03180659

Bookkeeper Anne Craig

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

Bank CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

PRISONERS' ADVICE SERVICE CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

It is again with great pleasure that I introduce Prisoners' Advice Service's (PAS) annual, independently examined, accounts for the financial year 2022-23, with the Chair's Report.

I am pleased to relate that, throughout the year, PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales, through the provision of our Telephone Advice Line, Letters Clinic, Outreach Clinics, legal casework, Self-Help Toolkits, Guides, Information Sheets and quarterly publication, *Prisoners' Legal Rights Bulletin* (PLRB).

The charity continued to provide free advice and information to serving adult prisoners from qualified solicitors regarding their legal, human and healthcare rights, the Prison Rules and the conditions of their imprisonment. We also advised women prisoners on matters of Family Law, and those prisoners who had issues related to the combination of being imprisoned under criminal law and detained under immigration powers, on Immigration Law. PAS provided support and representation not replicated by the state, local authorities, any other third sector organisation or private business, or that did not qualify for Legal Aid.

In 2022-23, although caller numbers diminished somewhat again after the doubling of callers that occurred during the pandemic, PAS successfully responded to 32,465 calls to our Advice Line service. We received 1,402 letters from prisoners, and sent out 6,446 letters or related items in response.

After the suspension of outreach work due to the pandemic in March 2020, PAS was able to resume its Outreach Clinics inside prison walls in April 2022. Between then and the end of March 2023, we delivered 45 clinics, reaching 351 prisoners on a one-to-one basis. These figures include 11 Outreach Clinics in the women's estate, which saw 95 women prisoners receive advice from our Women Prisoners' Caseworker. As a result of contacts made via these services, 2022-23 saw PAS open 88 new cases on behalf of prisoners, with issues that included recall, parole, IPP sentences, life sentences, human and disability rights and six judicial reviews.

Our Toolkits, Guides and Information Sheets were downloaded from PAS' website on 12,897 occasions, remained available in prison libraries and were sent out to prisoners by our caseworkers. These include guides to Family Law for women, Racism Complaints, LGBT+ rights and titles such as: Care Act and Resettlement; Care for Prisoners who are Ill or Disabled; Disability Discrimination; Healthcare Complaints.

We warmly welcomed two new members to the Board of Trustees in 2022-23 – Harry Dodd and Hannah Kay – and, since the year-end, a third – Joy Lewis – and I gratefully acknowledge the sustained and highly professional engagement of all 10 trustees who served throughout the year, and who committed their experience in governance, finance, fundraising, voluntary sector management and understanding of the Criminal Justice System to the development and sustainability of the charity.

Finally, on behalf of the Management Committee, I would like to express my gratitude to, and admiration for, all those who helped PAS to achieve its charitable aims in 2022-23. I particularly thank all of the committed and hard-working staff, and express my deep appreciation of the loyal donors (trusts and foundations, corporations and individuals) whose sustained confidence in, and generous contributions to, PAS were vital in enabling its ongoing work with prisoners throughout the year.

Martine Lignon
Chair of the Board of Trustees / Management Committee

PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and the unaudited financial statements for the year ended 31 March 2023. Included within the Trustees' Report is the Directors' Report as required by company law.

Reference and administrative information set out on page 1 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

The charitable objects of PAS, as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom;
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons, particularly by the provision of a free service of legal and other advice;
- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants;
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

Our main activity is to ensure that legal advice and representation are accessible to all adult serving prisoners in England and Wales, regardless of their ability to pay, and, particularly, concerning the application of the Prison Rules and the conditions of their imprisonment. The charity strives to fill the large gap that exists in access to justice for serving prisoners and our work safeguards the social welfare of prisoners when prison authorities overlook, or ignore, their legal and human rights.

PAS pursues prisoners' calls for help about their treatment in prison by providing advice and information and, where appropriate, taking legal action.

Examples of issues PAS can advise upon include: adjudications, categorisation, contact with children, discrimination, foreign national prisoners, healthcare, human rights, indeterminate sentences, LGBT+ prisoners, life sentences, parole, probation, property, recall, resettlement.

The achievement of our aims will ensure that we are delivering relief to, and contributing to the potential rehabilitation of, serving prisoners. Often, the first obstacle that prisoners face in asserting their legal rights is that they do not know them. Our services inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

Strategies

PAS runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach Clinics, legal casework, legal information resources and a subscription-based rights bulletin. Through these services, prisoners are provided with legal information, advice, assistance and representation.

Significant activities and how they contribute to achieving our objectives

Our telephone Advice Line, by which we deliver legal advice, is open three days every week: Monday, Wednesday and Friday. Our telephone number is globally cleared within all prisons throughout England and Wales, meaning that every prisoner is permitted to call us. In addition, we deliver advice via a Freephone service specifically for women prisoners on a Tuesday morning. This number is cleared within all women's prisons.

Our Letters Clinic, which can dispense more detailed legal advice.

Outreach Clinics inside prisons across England and Wales, where one-to-one sessions benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English.

Legal casework on behalf of prisoners whose situations would benefit from the action. In opening cases, we ensure that prisons are made aware that they cannot get away with abusing, or ignoring, prisoners' rights, and we influence prison policy in the longer term.

Self-Help Toolkits, Guides and Information Sheets, designed to help prisoners understand and undertake some of the simpler legal processes by themselves.

Our *Prisoners' Legal Rights Bulletin*, which is free-of-charge to prisoners and shares information about key cases and changes in Prison Law.

Measuring success

The work of PAS' Caseworkers is monitored via: bi-monthly casework meetings with all PAS' Caseworkers and its Director; individual meetings with the Director; regular Management Committee meetings. All prison visits and cases are logged on our databases and filed as required by PAS' contract with the Legal Aid Agency. Success is measured regularly, based on the number of prisoners advised by phone and letter, the number of Outreach Clinics delivered and prisoners seen one-to-one, and by the number of legal cases taken on and the results of those cases.

Evaluation is recorded through the feedback of service-users. For a selection of prisoners, telephone monitoring feedback sheets are completed by the Caseworker while speaking with the service-user. At Outreach Clinics, prisoners give feedback via questionnaires, which are designed to collect both qualitative and quantitative data. Similar questionnaires, along with a Freepost return envelope, are sent out to prisoners with all letters. Quantitative data is also collected from our Access databases, and our telephone and letters records. Qualitative comments are particularly useful in determining whether our actions are resulting in improved conditions and awareness, and any changes we can make to further improve our services.

Volunteers

Volunteers from local (London-based) corporate law firms play a vital role in the day-to-day running of PAS services, with some 40 attending our London office over a typical year. Their main purpose is to assist Caseworkers by responding to the large volume of general enquiries – particularly by post – as well as helping with casework.

Charity Commission guidance

In 2022-23, PAS' trustees paid due regard to the guidance published by the Charities Commission on public benefit when exercising their powers and duties, where relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Director

In 2022-23, Lubia Begum-Rob continued in her role as Director of PAS. She was responsible for the day-to-day running of the charity on behalf of the Management Committee, and her duties involved a mix of advice, advocacy, litigation, staff and volunteer management and fundraising.

In her role as Caseworker, Lubia answered telephone calls and letters from prisoners and pursued several cases on prisoners' behalf. In this capacity, she was actively co-supervised by the Chair of the Trustees and by a senior, very experienced, prison lawyer throughout the year. This structure ensured that she was supported in all aspects of her work.

Throughout 2022-23, Lubia represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS continued its membership of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Immigration Law Practitioners' Association, the Discrimination Law Association, the National Council for Voluntary Organisations, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

In 2022-23, Lubia oversaw the return of PAS' Annual Lecture after the hiatus of the pandemic. On 20 July 2022, our first lecture since 2019 saw Matthew Evans, Director of The AIRE Centre and former Managing Solicitor at PAS, take as his topic "What about OUR Human Rights?". This event was hosted by corporate law firm, Reed Smith.

Director's Case Study

Lubia accepted instructions from Prisoner A, a life sentenced prisoner who had served nearly 18 years past his tariff for the attempted murder of his former partner; he had been given a life sentence with a minimum tariff of 10 years.

We found that Prisoner A was dyslexic and learning disabled, and had suffered a brain injury, which prevented him from undertaking traditional offending behaviour work. No rehabilitative treatment had been adapted to meet his needs. Following threats from PAS to take the prison service to court for failing to make reasonable adjustments for his disability, Prisoner A was provided with one-to-one sessions with a specialist who concluded that he could demonstrate that core risk was no longer outstanding. PAS, along with all those conducting risk assessments for the Parole Board, held the view that Prisoner A should be progressed to open conditions, and the Parole Board concurred.

Caseworker and Partnerships Manager

In 2022-23, Jane Finnis continued in her joint role as a Caseworker and Manager. In addition to casework duties, she was responsible for the line-management of Kate Lill (Women Prisoners' Caseworker) and Katie Knafler (Community Care Caseworker).

Throughout the year, Jane developed the role of Partnerships Manager at PAS, responsible for overseeing the relationships between the charity and the various corporate law firms that assist us. Jane oversaw PAS' continued work with law firms, Cooley LLP, Dentons, Herbert Smith Freehills, Reed Smith, White & Case and Gibson Dunn. She supervised PAS' in-office corporate volunteer scheme, which involves partners' employees volunteering to work to a rota in PAS' London office for a half-day at a time. Volunteers assisted PAS with responding to letters from prisoners, with research and, for those with greater experience, with case files. Jane was also responsible for the remote Letters Clinic. This involved volunteers from Reed Smith, Herbert Smith Freehills, Cooley LLP and Gibson Dunn responding to letters from their own offices; volunteers are given access to our server, thereby avoiding any data protection issues and saving PAS the cost of printing and posting.

Finally, our corporate partners continued to provide assistance with the production of the *Prisoners' Legal Rights Bulletin*, both by drafting case summaries and with its printing. Reed Smith hosted our

Annual Lecture in July 2022 and a number of the firms involved funded our work directly with grants or donations (see fundraising report below).

Caseworker and Partnerships Manager Case Study

Sadly, it is not always the case that PAS is able to help prisoners. Some cases are doomed to failure, despite our best efforts. This was the case with 69-year-old Prisoner B, a foreign national who had murdered his wife in front of their child whilst working in the UK. The prisoner received a life sentence for his crime, with a minimum tariff of 17 years, which expired in 2021.

The child had been removed to the wife's family overseas, and Prisoner B now had no family in the UK. Despite his time in the country, Prisoner B's English was minimal.

All foreign national prisoners who have been sentenced to a period of imprisonment of 12 months or more are subject to automatic deportation from England and Wales unless they fall within defined exceptions. Since 2012, a scheme called Tariff Expired Removal Scheme (TERS) has been in place for foreign national lifers, which means that they are deported when their tariff (minimum custodial term) expires, rather than having to wait to be released by the Parole Board, like other lifers. Prisoner B had always expected this to happen in his case.

Although nearly every foreign national who has passed their tariff expiry is then deported under TERS, the Ministry of Justice (MoJ) makes some exceptions to this and in Prisoner B's case they decided that it would undermine public confidence if he were deported to then be a free man in his home country.

His case was therefore considered by the Parole Board; however due to his status as someone who will eventually be deported, the Board was not allowed to consider whether to send him to an open prison - which is how most lifers demonstrate that they are safe to eventually be released - and could only decide whether he was low enough risk to be released and deported or a higher risk and must remain in closed prison conditions.

This was a very difficult situation for Prisoner B and also one in which it was very hard for PAS to make any difference. Despite his time in the UK, Prisoner B's English was minimal. We did the best possible under the circumstances, using interpreting and translation services to take instructions and represent him at the hearing. We ensured that he had a face-to-face hearing with an interpreter to give him best chance. Although we provided him with realistic advice about how to maximise his chances of persuading the Parole Board to release him, he ignored it. Rather, he remained fixated on the belief that his conviction of murder was unfair.

Ultimately the Parole Board decided that as he did not accept responsibility for the murder or have any remorse in relation to it, he would not comply with any licence conditions imposed on him, so his risk was not manageable enough to be released.

Caseworker (Men's Estate)

In 2022-23, Nicki Rensten, continued to advise prisoners through telephone, letter and outreach enquiries, and maintained a varied and complex caseload of legally aided and pro bono matters, including parole applications, Category A reviews and complaints about release licence conditions.

She dealt with hundreds of telephone and letter enquiries, and opened new cases on behalf of 23 prisoners. Additionally, she continued to either respond to, or triage to other Caseworkers, the many emails that PAS received from prisoners' families and friends.

Much of Nicki's work continued to focus on assisting those prisoners whose queries relate to the contiguity of their criminal sentence and their immigration status, including advice on both voluntary and forcible repatriation to prisons abroad, deportation appeals, and the application of the early removal scheme. In 2022-23, foreign nationals made up 13% of callers to our Advice Line and 14% of letters-writers. 4% of cases opened were in support of foreign nationals.

Caseworker (Men's Estate) Case study

Nicki assisted a client, Prisoner D, with a very complicated parole case. Prisoner D had been wrongly released from prison in 2018 due to no fault of his own, and this had only come to light when he was recalled to custody three years later. Instead of treating him as an ordinary recalled prisoner, the Prison Service and Parole Board acted on the basis that he had been unlawfully at large for the three years he was out of prison, despite his reporting the whole time to probation, having a job and settling down to build a family. Consequently, Prisoner D was effectively having to do this time in prison again.

This led PAS to be involved in a series of legal challenges, including a judicial review of the refusal to allow the days served on licence to count towards his sentence, and advocacy at a Parole Board hearing. At that hearing, the panel declined to release him, leading us to submit a further challenge, under a new mechanism via which an application to 'Set Aside' is made to the Parole Board; literally an application to set aside a recent decision so that another might be made. This application was successful and a further consideration by the Parole Board was underway at the time of writing.

Women Prisoners' Caseworker

Our work with women prisoners over the year was again carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker.

Women in prison are highly likely to be victims as well as offenders. Over half of women in prison report having suffered domestic violence, with 53% having experienced emotional, physical or sexual abuse as a child (Prison Factfile Winter 2023). Women prisoners have a much higher prevalence of mental health issues, with 71% of women reporting mental health problems compared to 47% of men. (Prison Factfile Winter 2023)

Women prisoners require specialist attention because two thirds are primary carers for young children. Many women prisoners are subject to short custodial sentences (three months) for minor crimes such as Council Tax evasion or shoplifting. These can, nevertheless, have a catastrophic impact, causing women to lose their homes and jobs or have children taken into care, or, worse, adopted (some 2,000 children every year). (Valley & Cassidy, The Independent, 2012)

In 2022-23, women accounted for 7% of callers to our Advice Line, despite making up only 4% of the prison population. 9% of letters came from, and 13% of cases opened were in support of, women.

Women Prisoners' Caseworker Case Study

PAS was contacted by Prisoner C, a woman serving a life sentence, who had received an adjudication for disobeying or failing to comply with a rule regarding contact with her best friend's children. She had sent them a book each as a Christmas present, not realising that she was not permitted to do so. Prisoner C is an otherwise enhanced prisoner, holding trusted positions within the prison, including being a listener and a PAS peer advisor.

As a life sentence prisoner, any evidence of negative behaviour in custody will be considered by the Parole Board and / or the Secretary of State for Justice (SSJ) when deciding whether that prisoner can progress to open conditions or be released. It is entirely conceivable, therefore, that such a proven adjudication would have an adverse impact upon Prisoner C's progression through her sentence and ultimately her release.

The prisoner was found guilty, despite numerous failings in procedure, in particular that the rule that she had allegedly broken was not actually identified. At this point, Prisoner C called PAS for advice. We believed that there were grounds to appeal the decision, which we did, to the Prisoner Casework Team (PCT) at His Majesty's Prison and Probation Service (HMPPS). The appeal was successful, and the finding of guilt and punishment was quashed; the prison was instructed to amend Prisoner C's record accordingly. However, five weeks later, PAS received a further communication from the PCT stating that the Prison Group Director (PGD) (decision maker) had since had a change of mind and decided to uphold the adjudicator's original decision of guilt in the case.

PAS was of the view that the PGD did not have the authority to review / rescind / replace the first decision and the decision was therefore legally challengeable. PAS advised the prisoner that we were of the opinion that there was no legal basis to alter the outcome of the appeal once it had been decided and, as such, we took two urgent steps:

1. we drafted and submitted an appeal to the Prisons and Probation Ombudsman (PPO);
2. we issued a pre-action protocol letter to the SSJ requesting that the initial appeal decision be reinstated and, if not, informed him of the intention to seek permission to judicially review the second decision on the grounds that it was unlawful.

The SSJ acknowledged “an administrative error was made in the handling of the proposed Claimant’s adjudication” and decided to quash the second decision and reinstate the original conclusion of not guilty. The adjudication has since been removed from Prisoner C’s record and her ‘model prisoner’ status restored. She will not be held back by this episode in her progress through the prison system.

Community Care Caseworker

In 2022-23, PAS’ Community Care Caseworker, Katie Knafler, continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues, or poor mental-health, and those with learning difficulties, across England and Wales.

Katie was frequently asked for assistance when prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release.

Outcomes for elderly or ill prisoners, or those with disabilities, included obtaining appropriate medical treatment, adaptations to cells, mobility aids and reasonable adjustments to prevent unfavourable treatment.

In 2022-23, 40% of callers to our Advice Line and 59% of letter-writers identified as suffering from disability, a chronic health condition, mental health issues or learning difficulties, while 22% of callers and 38% of letter-writers were over the age of 51. 29% of cases opened were done so on behalf of prisoners with a disability, a chronic health condition, mental health issues or learning difficulties, while 25% were opened on behalf of those over the age of 51.

Community Care Caseworker Case Study

Incarcerated for life with a minimum tariff of 17 years, Prisoner E contacted PAS after the Secretary of State for Justice denied his suitability to be moved to open conditions, despite the Parole Board – and an array of professional opinion – recommending the contrary.

Though the prisoner had been convicted of murder, possession of a firearm, and threats to kill, he had served over 16 years of his sentence and had completed numerous accredited offending behaviour programmes in custody, including the Thinking Skills Programme (TSP) and Resolve, the Cognitive Behavioural Therapy-informed programme which aims to improve outcomes related to violence in adult males who are of a medium risk of reoffending. He had also done alcohol relapse prevention work.

Being within three years of his minimum tariff, Prisoner E had been referred to the Parole Board for his pre-tariff review (PTR). Prisoners become eligible for a PTR when serving an indeterminate sentence and within three years of a tariff expiry date. The purpose of a PTR is to decide whether there is sufficient evidence that a prisoner is suitable to be transferred to open prison before the tariff expires.

At the review, the Parole Board heard evidence from Prisoner E’s Prison Offender Manager, Community Offender Manager and a psychologist. All professionals supported and recommended his transfer to open conditions. They found that the prisoner showed good insight into his risk factors and unanimously felt he needed to be tested in less restrictive conditions prior to eventual release. The Parole Board then agreed and recommended Prisoner E’s progression to open conditions.

Upon such a recommendation being espoused, the Secretary of State has 28 days to accept or reject it. Eight months later, the decision was handed down. The board had concluded that there was not a wholly persuasive case for transfer to open conditions. It referenced a fight in which Prisoner E had been involved (as a victim), where he had failed at first to report it to his Offender Manager (stating instead that his injuries were caused by a fall in the shower). His rationale had been the fear of repercussions. However, the Offender Manager had made it clear to the Parole Board that she accepted that Prisoner E was not the instigator. A firm of solicitors (not PAS) had represented Prisoner E at the pre-tariff review, but had declined to assist him with a judicial review to appeal the result once the Secretary of State had handed down the decision to reject the recommendation.

PAS then took Prisoner E's instructions, considered his parole dossier, instructed counsel and sent a pre-action letter to the Government Legal Department (GLD) asking that the Secretary of State reconsider the decision. The response being negative, PAS (with the assistance of barrister Michael Bimmler from No5 Chambers) lodged a judicial review at the High Court on the basis that:

1. The Secretary of State had failed to take material considerations into account – specifically the opinions of all of the professionals who had worked with the prisoner supported progression.
2. The Secretary of State had failed to comply with the case law setting out when he or she may depart from Parole Board recommendations. The Secretary of State must give appropriate weight to such recommendations and give very good reasons for departing from them, particularly where the Parole Board is more informed. The Secretary of State had failed to argue that the Parole Board's decision making was defective in any way.
3. The decision was irrational. Prisoner E had completed all available risk reduction work and every professional supported his move. He had been praised by the professionals working with him for his hard work and everyone had concluded his risk could be managed in open conditions.

The GLD settled the case before a decision on permission was made. It agreed that the Secretary of State would re-take the original decision within 35 days and pay our reasonable costs. On reconsideration, the Secretary of State accepted the Parole Board recommendation, allowing Prisoner E to be transferred to open conditions prior to his on-tariff review in 2024, where the Parole Board will consider for the first time whether it can direct his release. Prisoner E was delighted with this outcome.

Advice Line Caseworker

In 2022-23, Advice Line Caseworker, Sabrina Boudra, dispensed advice and support to prisoners who reached out to PAS for help using our telephone Advice Line. She was responsible – along with Office and Advice Line Manager, Ben Blackwell – for being first point of contact when prisoners telephone the Advice Line, and for triaging callers before connecting them to Caseworkers. She also maintained a portfolio of service-users of her own.

Advice Line Caseworker Case Study

Prisoner F called PAS' Advice Line when his prison unexpectedly started putting a limiter on his phone, which meant that he could only call numbers – including legal numbers – for 10 minutes at a time. Prisoner F was party to a number of ongoing legal challenges and this was significantly preventing his access to lawyers.

PAS wrote to the prison asking for the reasons why it had suddenly decided to limit Prisoner F's legal calls. The prison responded, explaining that it had, "a policy that all phone calls are limited to 10 minutes, and then a waiting time of 10 minutes before another call can be made, which has been in place since the prison opened. This applies to all prisoners and both social and legal calls."

PAS countered that, while prison governors have discretion regarding the setup of the phone lines within their establishment, they are not entitled to limit prisoners' access to their lawyers without justification. We argued that, as Prisoner F had an in-cell phone, he would not prevent other prisoners' access to communal phones, and that, as legal calls are not monitored by prisons, an unlimited number of such calls would not create additional work for prison staff. We further explained that a 10-minute limit on legal calls was unreasonable because (and this is the case with PAS itself) prisoners are often put on hold and then asked to explain their circumstances before they can be put through to an adviser. As such, it is highly unlikely that 10 minutes would permit enough time for the adviser to direct the prisoner properly.

Considering the significant impact a limiter on legal calls had on Prisoner F's access to his lawyers, PAS asked the prison to justify its interference with his legal right, and to explain how such measures were necessary and proportionate to the aims of the Prison Governor. As a result, the limiter on Prisoner F's legal PIN was removed and he was able to make unlimited calls from that PIN once again.

Telephone Advice Line

Our core Advice Line service is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all. Over the course of 2022-23, PAS successfully responded to 32,465 calls from prisoners.

Letters Clinic

The Letters Clinic provides the opportunity to convey more detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users. In 2022-23, PAS received 1,402 letters from service-users, and send out 6,446 letters or related items in response.

Legal Casework

In the year 2022-23, PAS Caseworkers took on 88 legal cases. Taking on cases goes further than the provision of one-off / limited telephone or letter advice, or a single exchange with a prison regarding a client's problem, and instead entails a more thorough assessment of whether the prisoner has a legal case to challenge their treatment. Often, we act for prisoners by writing representations on their behalf and attending hearings to advocate for them.

Our Prison Law contract with the Legal Aid Agency came to an end on 30 September 2022 and we delivered that element of our work by acting as agents for a law firm with a Prison Law contract. At the time of writing, this was GT Stewart Solicitors & Advocates.

Our Public Law contract with the Legal Aid Agency remains in place.

Self-Help Toolkits, Guides and Information Sheets

In 2022-23, our Toolkits, Guides and Information Sheets were downloaded from the website on 12,897 occasions, were available in prison libraries and were sent out to prisoners by PAS Caseworkers. Our literature is designed to assist prisoners by helping them to understand and implement some of the more straight forward legal processes themselves.

Prisoners' Legal Rights Bulletin

We continued to reach a large prisoner readership through our bulletin, which was published three times in 2022-23 and to which 830 prisoners were subscribed. The bulletin was free to prisoners, and contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman and the Information Commissioner's Office.

As well as prisoners, subscribers to the bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to corporate law firms, No5 Barristers' Chambers and Herbert Smith Freehills, who printed the three editions of the PLRB for us on a pro bono basis in 2022-23.

Fundraising and Communications

In 2022-23, PAS was most grateful to receive major unrestricted grants from loyal, regular supporters The Hadley Trust (£70,000), The AB Charitable Trust (£22,000) and The London Legal Support Trust (£10,000). We also received the fourth full year (£30,000) of our five-year award of £165,000 from The National Lottery Community Fund in support of our core, telephone Advice Line service. Julian Richer, through his Fairness Foundation, awarded a further grant of £35,000, also in support of the Advice Line and the dedicated Advice Line Caseworker role at PAS.

We received the second tranche of a generous, three-year award of £20,000 per annum from The Bromley Trust in support of core costs and a fourth, much appreciated, additional year of an – originally – three-year award in support of our work with women from Goldsmiths' Company Charity (£15,000). The Charles Hayward Foundation returned to the fold, with the first tranche of a three-year award of £15,000 per annum, again in support of our work with women.

Further notable income from Trusts and Foundations included: £20,000 from The William A. Cadbury Trust, some £12,000 from The Access to Justice Foundation, £10,000 from The Steel Charitable Trust, £10,000 from The Evan Cornish Foundation and £9,000 from The City Bridge Trust.

Individual donations included a sixth, unrestricted, gift from a donor who wished to remain anonymous (£50,000). We thank all of those individuals who made personal donations in support of our work in 2022-23.

During the year, PAS received financial support from corporate law firms and their associated trusts and foundations, including Simmons & Simmons Charitable Foundation (£7,500), Allen & Overy Foundation and Reed Smith (both £5,000) and Herbert Smith Freehills LLP (£3,500). We were most grateful to all of the corporates who supported our work, financially and otherwise, throughout the year.

In 2022-23, we continued to raise our online and social media profile. Monitoring of website statistics showed that there were 55,023 views of the PAS website in the year, with 23,995 unique visitors. The most frequently viewed pages after the home page, the volunteer, contact and "about" pages, were the Prisoners Who Are LGBT+ and Prisoners Who Are Foreign National pages. The most popular post to the website was the Compassionate Early Release Template Letter, which was viewed on 815 separate occasions. The audience was predominately UK based, followed by the USA.

Between 1 April 2022 and 31 March 2023, PAS made 95,664 impressions on Twitter and there was an increase of 121 followers, taking our total number of followers to 3,063. On Facebook, at the time of writing, PAS had 1,181 followers.

Thank you

Finally, we were most grateful to all our supporters in 2022-23, many of whom are listed below in Notes 4, 24 and 25 to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners; each played a part in maintaining and expanding PAS' services over the past year.

FINANCIAL REVIEW

It should be noted that PAS does not seek or accept Home Office or Prison Service funding, and is completely independent of the Prison Service.

Financial Position

The Statement of Financial Activities shows a total surplus of £81,747 (2022: surplus of £55,119), which equates to a surplus in unrestricted funds of £61,522 (2022: surplus of £76,480) and a surplus of £20,225 to restricted funds (2022: negative movement of £21,361).

Unrestricted income for the year was £328,327 (2022: £294,033), and unrestricted expenditure was £266,805 (2022: £217,553). Restricted income for the year was £238,745 (2022: £194,844), and restricted expenditure was £218,520 (2022: £216,205).

The funds of the charity at the end of the year were £432,683 (2022: £350,936) consisting of unrestricted funds of £341,467 (2022: £279,945) and restricted funds of £91,216 (2022: £70,991).

Further details of the charity's performance can be found in the financial statements on Pages 18 to 20 and in the notes to the accounts on pages 21 to 38.

Funding sources for the period 2022-23 included casework legal income of £59,402 (2022: £39,189) from the Legal Services Commission and other legal fees, providing a net contribution of £32,773 (2022: £34,631) before salaries and overheads.

There was also income arising from restricted and unrestricted grants, as well as donations from individuals.

Reserves Policy

Free reserves (general funds less net book value of fixed assets held on 31 March 2023 were £339,779 (2022: £277,664) representing eight months' operating costs. As a guideline, the Management Committee aims to hold six months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

In 2022-23, PAS opened an investment account with Flagstone. Using this deposit platform enables investment of funds in excess of two to three months running costs, in a series of separate bank accounts to ensure they are protected by the FSCS and to facilitate better interest income. The balance at 31/3/23 was £337,452.

Risk review

The management committee continually monitors and regularly discusses any possible financial risk to the charity. This is discussed in conjunction with operational risks and their possible effect on the charity's finances. For fuller details please refer to "Risk review" in the "Structure, Governance and Management" section on page 14.

FUTURE PLANS

The Management Committee has set the following ongoing objectives for PAS:

- i. To continue to provide and improve a free, high quality, accessible legal advice and information service to adult prisoners in England and Wales and their legal advisers;
- ii. To maintain publicly-funded casework;
- iii. To increase awareness of PAS as the main provider of information about Prison Law;
- iv. To identify the unmet needs of prisoners not currently taken up by PAS' services and to expand the range of services to meet those needs, including geographical range;
- v. To work towards holding six months' operating costs in reserve at any one time.

The organisation has developed and evolved its activities to ensure sustainable delivery of its objectives for 31 years, and it continues to review and monitor these objectives against its strategies as the legal and political fields of prisoners' rights proceed through different landscapes. The plans for the future are to continue delivery of the existing services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Prisoners' Advice Service was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a

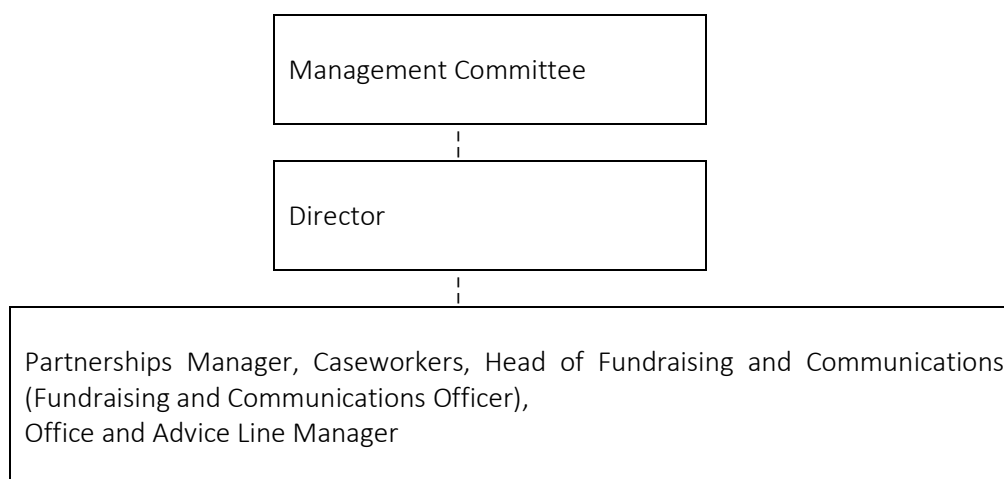
company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 September 2015.

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 at 31 March 2023 was nine (2022: nine). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Organisational Structure

The Management Committee comprised of the trustees, who were also directors of the company under Company Law. All Management Committee members were expected to have an interest in Prison Law and new members had an induction whereby they spent a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS was as follows:



The Management Committee had general control of, and managed, the charity's administration. It delegated certain powers and functions to the Director, Lubia Begum-Rob, including the day-to-day running of PAS. This included the power to recruit staff to run the Company. Among other duties, the Management Committee was also responsible for ensuring that actions taken were in the best interest of PAS. This included matters of finance. In this capacity, in 2022-23, it continued to liaise with the Director, the Head of Fundraising and Communications and other staff members at Management Committee meetings throughout the year in order to discuss finances, among other matters.

The Management Committee met once every four months in 2022-23. The Committee can vary the frequency as it feels appropriate. Its activities included:

- i. providing input, or making decisions on, significant or strategic issues affecting the charity;
- ii. monitoring the charity's financial position;
- iii. checking compliance with legal and regulatory requirements;
- iv. making any other decisions considered appropriate by the Committee;
- v. approving the business plan.

The officers as at 31 March 2023 were:

Chair	Martine Lignon
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

Recruitment and appointment of new trustees

PAS' recruitment of new trustees results either from the need to replace a standing-down trustee or from the identification of specific skills or experience that the Board/Management Committee (MC) requires or would benefit from.

The role advertisement is designed by the Chair after consultation with PAS Director, on the basis of a skills and competencies analysis. It is placed on PAS website under *Vacancies* and publicised by Clinks (in the *Light Lunch*), the Criminal Justice Alliance Bulletin, the Small Charities Coalition, Charity Job, Getting On-Boards and some other platforms.

Applications are received by PAS' Office Manager who forwards them to the Chair. Having read them carefully, the latter anonymises them and forwards them to the Director and all trustees, without any comments, asking them to respond with a "Yes" or "No" to candidates being shortlisted, and any comments they would care to make. A majority decision results in a list of shortlisted candidates that the Chair disseminates to trustees and Director for ultimate agreement.

Shortlisted applicants are invited for interview. The interviewing panel systematically comprises of two trustees (not necessarily including the Chair, if, for instance, she happens to know one or more of the applicants) and the Director.

Post interview, the panel's selection is communicated to the whole Board for approval. The successful applicants are invited to attend the next Board/Management Committee meeting at which they will introduce themselves to those trustees who did not sit on the interviewing panel – and will be formally established as trustees.

Policies and procedures for the induction and training of trustees

Once the interviewing panel's selection has been approved by the Board/MC, the recruited applicants receive PAS' *Trustees Induction Pack* and associated resources, with which they must familiarise themselves before attending their first PAS Board/MC meeting.

At this stage, the Chair encourages them to read the *Charity Trustee Welcome Pack*, from the Charity Commission, and to join the Charity Commission's mailing list for training purposes and governance updates.

On the more interactive side, newly appointed trustees attend an induction session that takes place at PAS' office, when they meet with the Chair, the Director and as many members of the PAS team as can be arranged. They are deliberately left to raise any question they wish to ask from staff members outside the Director's and the Chair's presence.

Trustees are, obviously, kept informed, either by the Director or the Chair, of any important development or legislation that would affect their role and actions as trustees, e.g. GDPR; workplace pension scheme/auto-enrolment, etc.

The bi-annual review of PAS' Business Plan, which culminates in the yearly October review meeting, offers a constantly effective opportunity for training and re-training in matters of governance and strategy setting.

Risk review

The Director and Management Committee members were responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aims to ensure that appropriate action be taken were a case to fall outside of acceptable risk levels. Other risks to PAS were considered at the annual review of the business plan when organisational strengths and weaknesses were reviewed.

As part of our annual business planning cycle, PAS has a comprehensive risk register that is used to identify:

- Key risks to the organisation
- Probability of the risk becoming an issue
- Potential impact of each risk
- Preventative actions and steps that can be taken to mitigate each risk

Risks are then grouped based on the likelihood of a risk becoming an issue and the severity of its impact on the organisation, should it materialise. This helps to inform the time and attention given to managing individual risks, ensuring we take a proportionate approach.

We carry out a fulsome review of the risk register as part of our business planning process, as well as regularly reviewing risks to make sure they are still relevant.

By way of example, one key risk facing PAS at the time of going to print is summarised below:

Long-standing donors ending their support.

1. Probability: Medium
2. Impact: High – would cause a significant shortfall in PAS funding that would be difficult to fill either from another single donor or from multiple funding sources.
3. Severity of the risk to PAS: High
4. Mitigation: Diversification of funding streams, strengthening funder relationship management capacity, identifying and engaging with alternative funders who could help close any gap, and identify non-critical services that can be reduced if needed to help manage costs.

STAFF MEMBERS

Staff who served during the year and since the year-end are as follows:

Lubia Begum-Rob	Director	
Jane Finnis	Caseworker and Partnerships Manager	
Nicki Rensten	Caseworker (Men’s Estate)	
Kate Lill	Women Prisoners’ Caseworker	
Laura Orger	Community Care Caseworker	to 15 October 2022
Katie Knafler	Community Care Caseworker	to 23 June 2023
Marte Lund	Community Care Caseworker	from 12 June 2023
Anna Fairbank	Community Care Consultant	to 31 July 2022 and from 5 January 2023
Sabrina Boudra	Advice Line Caseworker	
Ben Blackwell	Office and Advice Line Manager	
Geof Jarvis	Head of Fundraising and Communications	
Erin Scannell	Fundraising and Communications Officer	from 24 April 2022 to 24 May 2023
Amelie Taylor	Fundraising and Communications Officer	from 22 May 2023

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Prisoners’ Advice Service 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 state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report was approved by the trustees on 14 September 2023 and signed on their behalf by:

Martine Lignon

.....
Martine Lignon
Chair of the Trustees

Independent examiner's report to the trustees of Prisoners' Advice Service For the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 18 to 38.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



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

Date: 20 / 09 / 2023

Prisoner's Advice Service
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
Income from:							
Donations and legacies	3	260,937	149,745	410,682	254,001	109,869	363,870
Charitable activities	4	61,078	89,000	150,078	39,567	84,975	124,542
Investments	5	6,312	-	6,312	465	-	465
Total income		328,327	238,745	567,072	294,033	194,844	488,877
Expenditure on:							
Raising funds	6	35,690	-	35,690	22,135	-	22,135
Charitable activities	8	231,115	218,520	449,635	195,418	216,205	411,623
Total expenditure		266,805	218,520	485,325	217,553	216,205	433,758
Net income/(expenditure) for the year	9	61,522	20,225	81,747	76,480	(21,361)	55,119
Net movement in funds for the year		61,522	20,225	81,747	76,480	(21,361)	55,119
Reconciliation of funds							
Total funds brought forward		279,945	70,991	350,936	203,465	92,352	295,817
Total funds carried forward		341,467	91,216	432,683	279,945	70,991	350,936

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Prisoner's Advice Service
Company number 03180659
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	14	1,688	2,281
Total fixed assets		1,688	2,281
Current assets			
Debtors	15	57,329	49,890
Cash at bank and in hand	16	415,900	392,320
Total current assets		473,229	442,210
Liabilities			
Creditors: amounts falling due in less than one year	17	(42,234)	(93,555)
Net current assets		430,995	348,655
Total assets less current liabilities		432,683	350,936
Net assets		432,683	350,936
The funds of the charity:			
Unrestricted funds	20	341,467	279,945
Restricted funds	19	91,216	70,991
Total charity funds		432,683	350,936

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 21 to 38 form part of these accounts.

Approved by the trustees on 20 / 09 / 2023

and signed on their behalf by:

Martine Lignon

.....
Martine Lignon (Chair of trustees)

Kassim Gaffar

.....
Kassim Gaffar (Treasurer)

Prisoner's Advice Service

Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	23	18,418	127,451
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		6,312	465
Purchase of tangible fixed assets		(1,150)	-
Cash provided by/(used in) investing activities		5,162	465
Increase/(decrease) in cash and cash equivalents in the year		23,580	127,916
Cash and cash equivalents at the beginning of the year		392,320	264,404
Cash and cash equivalents at the end of the year		415,900	392,320

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prisoner's Advice Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

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

c Income

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

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

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

d Donated services and facilities

The charity has historically operated a corporate legal volunteer programme with established partner organisations where some of their legal staff can volunteer during their work time to take part in the legal advice and advocacy activities of the charity. The charity would not have been able to pay to obtain those services for its beneficiaries and therefore does not consider this as a donation in kind but instead as general volunteer time as per SORP (FRS102). Refer to the trustees' annual report for more information about the legal volunteers' contribution.

Normally donated professional services and donated facilities are recognised on receipt 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. If the total value of such donations falls below £5,000 during the year it is considered immaterial and not singled out in the accounts.

e 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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of staff, premises and office costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice, representation and advocacy undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Notes to the accounts for the year ended 31 March 2023 (continued)

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%
-------------------------------	-----

k 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.

l 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 up to six months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

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

n Financial instruments

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

o Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £2,043 for the month of March 2023. This was paid in April 2023.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Donations and grants	260,937	149,745	410,682	254,001	109,869	363,870
Total	260,937	149,745	410,682	254,001	109,869	363,870

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Legal Services Commission fees and reimbursed costs	59,402	-	59,402	39,189	-	39,189
City Bridge Trust	-	9,000	9,000	-	-	-
Goldsmith's Company Charity	-	15,000	15,000	-	-	-
Porticus UK	-	-	-	-	10,000	10,000
Sir John Priestman Charity Trust	-	-	-	-	2,000	2,000
The Fairness Foundation	-	35,000	35,000	-	42,975	42,975
The National Lottery Community Fund	-	30,000	30,000	-	30,000	30,000
<i>Other charitable trading</i>						
Membership	125	-	125	190	-	190
Other income	1,551	-	1,551	188	-	188
Total	61,078	89,000	150,078	39,567	84,975	124,542

Further details on the purpose of the above restricted funds are shown in notes 19 and 25.

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Income from bank deposits	6,312	-	6,312	465	-	465
	<u>6,312</u>	<u>-</u>	<u>6,312</u>	<u>465</u>	<u>-</u>	<u>465</u>
	<u><u>6,312</u></u>	<u><u>-</u></u>	<u><u>6,312</u></u>	<u><u>465</u></u>	<u><u>-</u></u>	<u><u>465</u></u>

6 Cost of raising funds

	Unrestricted £	Restricted £	2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2022</i> £
Staff costs	25,267	-	25,267	12,572	-	12,572
Freelance fundraiser	-	-	-	4,352	-	4,352
Fundraising	419	-	419	403	-	403
Office costs	1,433	-	1,433	737	-	737
Premises costs	3,259	-	3,259	1,580	-	1,580
Governance costs (see note 7)	1,208	-	1,208	599	-	599
Support costs (see note 7)	4,104	-	4,104	1,892	-	1,892
	<u>35,690</u>	<u>-</u>	<u>35,690</u>	<u>22,135</u>	<u>-</u>	<u>22,135</u>
	<u><u>35,690</u></u>	<u><u>-</u></u>	<u><u>35,690</u></u>	<u><u>22,135</u></u>	<u><u>-</u></u>	<u><u>22,135</u></u>

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2023 £	Support £	Governance £	Total 2022 £
Staff costs	Staff costs	30,677	11,607	42,284	26,479	10,659	37,138
Office costs	Staff costs	1,739	658	2,397	1,552	625	2,177
Finance and professional fees	Direct costs	16,316	-	16,316	14,054	-	14,054
Premises costs	Staff costs	3,957	1,497	5,454	3,327	1,339	4,666
Independent examination	Direct costs	-	1,750	1,750	-	1,750	1,750
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		52,689	15,512	68,201	45,412	14,373	59,785
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Support and governance costs are then further allocated between costs of raising funds and charitable activities in proportion to staff time spent on those activities.

Allocated as follows:

Cost of raising funds	4,104	1,208	5,312	1,892	599	2,491
Charitable activities	48,585	14,304	62,889	43,520	13,774	57,294
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	52,689	15,512	68,201	45,412	14,373	59,785
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Analysis of expenditure on charitable activities

	2023 £	2022 £
Staff costs	299,120	287,834
Volunteer costs, staff expenses and training	3,756	2,526
Legal and casework costs	28,329	5,633
Toolkits	-	5,056
Office costs	16,960	16,946
Premises costs	38,581	36,334
Support costs (see note 7)	48,585	43,520
Governance costs (see note 7)	14,304	13,774
	<hr/>	<hr/>
	449,635	411,623
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	218,520	216,205
Unrestricted expenditure	231,115	195,418
	<hr/>	<hr/>
	449,635	411,623

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	1,743	3,056
Operating lease rentals:		
Property	28,500	28,500
Other	2,168	2,168
Independent examiner's fee	1,750	1,750
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	317,565	299,552
Social security costs	32,837	24,393
Pension costs	14,429	13,617
Other benefits	1,840	1,320
	<hr/>	<hr/>
	366,671	338,882
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2023 (continued)

Note 10 continued**Allocated as follows:**

Cost of raising funds	25,267	12,572
Charitable activities	299,120	289,172
Support costs	30,677	26,479
Governance costs	11,607	10,659
	366,671	338,882
	366,671	338,882

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 10 (2022: 10).

The average full time equivalent number of staff employed during the period was 8 (2022: 7).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel of the charity were £59,981 (2022: £55,983). These totals include employer's national insurance and pension contributions.

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No member of the management committee received travel and subsistence expenses during the year (2022:£Nil).

Aggregate donations from related parties were £120 (2022: £Nil).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2023	2022
	£	£
The National Lottery Community Fund	30,000	30,000
HMRC Employment Allowance	5,000	5,000
	35,000	35,000
	35,000	35,000

There were no unfulfilled conditions and contingencies attaching to the grants.

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

Cost	Office furniture and equipment £
At 1 April 2022	19,595
Additions	1,150
Disposals	(1,585)
	<hr/>
At 31 March 2023	19,160
	<hr/> <hr/>
Depreciation	
At 1 April 2022	17,314
Charge for the year	1,743
Disposals	(1,585)
	<hr/>
At 31 March 2023	17,472
	<hr/> <hr/>
Net book value	
At 31 March 2023	1,688
	<hr/> <hr/>
<i>At 31 March 2022</i>	<i>2,281</i>
	<hr/> <hr/>

15 Debtors

	2023 £	2022 £
Trade debtors	40,071	35,729
Other debtors	3,688	3,688
Prepayments and accrued income	13,570	10,473
	<hr/>	<hr/>
	57,329	49,890
	<hr/> <hr/>	<hr/> <hr/>

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Cash at bank and in hand

	2023	2022
	£	£
Short term deposits	337,452	129,985
Cash at bank and on hand	78,448	262,335
	<hr/>	<hr/>
	415,900	392,320
	<hr/> <hr/>	<hr/> <hr/>

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,304	1,650
Other creditors and accruals	32,826	27,752
Deferred income	-	55,000
Taxation and social security costs	8,104	9,153
	<hr/>	<hr/>
	42,234	93,555
	<hr/> <hr/>	<hr/> <hr/>

18 Deferred income

	2023	2022
	£	£
Deferred grant brought forward	55,000	-
Grant/donation received	-	55,000
Released to income from charitable activities	(55,000)	-
	<hr/>	<hr/>
Deferred grant carried forward	-	55,000
	<hr/> <hr/>	<hr/> <hr/>

Please refer to Note 26 for reasons for deferral of funds.

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Fund						
Advice Line	16,541	7,500	65,000	(72,325)	-	16,716
Community Care	15,000	48,985	-	(40,235)	-	23,750
Human Rights	-	7,000	-	(7,000)	-	-
Regional	12,250	65,000	9,000	(54,250)	-	32,000
Women	27,200	20,000	15,000	(43,450)	-	18,750
Other	-	1,260	-	(1,260)	-	-
Total	70,991	149,745	89,000	(218,520)	-	91,216

Comparative period

	Balance at 1 April 2021 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Fund						
Advice Line	25,685	-	65,000	(74,144)	-	16,541
Community Care	25,751	17,335	10,000	(38,086)	-	15,000
Foreign National Prisoners	-	10,000	-	(10,000)	-	-
Letters Clinic	4,305	-	7,975	(12,280)	-	-
Regional	29,250	26,750	2,000	(45,750)	-	12,250
Women	(1)	55,784	-	(28,583)	-	27,200
Other	7,362	-	-	(7,362)	-	-
Total	92,352	109,869	84,975	(216,205)	-	70,991

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

Note 19 continued

Name of restricted fund	Description, nature and purposes of the fund
Advice Line	To support our core, telephone, legal advice service
Community Care	To meet the salary and other costs of the charity's community care projects. These include advice for older, disabled and chronically ill prisoners prior to, and upon, release
Foreign National Prisoners	To support our caseworkers in delivering access to legal advice, support, and services to foreign national prisoners
Human Rights	To support our work defending the rights of prisoners using a human rights based approach
Legal education	The funding of a Legal Education Foundation Justice First Fellow traineeship at PAS
Letters Clinic	To support our caseworkers in delivering access to legal advice and support in response to letters received from prisoners
Regional	To meet costs incurred in delivering one-to-one legal advice in donor specified regions and designated outreach
Women	To support our caseworkers' work with women prisoners
Other	includes other donations and grants with restricted purposes

Notes to the accounts for the year ended 31 March 2023 (continued)

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	279,945	328,326	(266,804)	-	341,467
	<u>279,945</u>	<u>328,326</u>	<u>(266,804)</u>	<u>-</u>	<u>341,467</u>
Comparative period					
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	203,465	294,033	(217,553)	-	279,945
	<u>203,465</u>	<u>294,033</u>	<u>(217,553)</u>	<u>-</u>	<u>279,945</u>

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund The free reserves after allowing for all designated funds

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	1,688	-	-	1,688
Net current assets/(liabilities)	339,779	-	91,216	430,995
	<u>341,467</u>	<u>-</u>	<u>91,216</u>	<u>432,683</u>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	2,281	-	-	2,281
Net current assets/(liabilities)	277,664	-	70,991	348,655
	<u>279,945</u>	<u>-</u>	<u>70,991</u>	<u>350,936</u>

Notes to the accounts for the year ended 31 March 2023 (continued)

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	9,500	28,500	-	1,626
One to five years	-	9,500	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	9,500	38,000	-	1,626
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	81,747	55,119
Adjustments for:		
Depreciation charge	1,743	3,056
Dividends, interest and rents from investments	(6,312)	(465)
Decrease/(increase) in debtors	(7,439)	29,678
Increase/(decrease) in creditors	(51,321)	40,063
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	18,418	127,451
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2023 (continued)

24 Analysis of donations and grants received

	2023	2022
	£	£
Core funding - unrestricted		
City Bridge Trust	885	-
Dentons UKMEA LLP Charitable Trust	-	1,000
Herbert Smith Freehills LLP	3,500	3,500
Reed Smith LLP	5,000	5,000
The 1970 Trust	-	3,500
The 29th May 1961 Charitable Trust	5,000	5,000
The AB Charitable Trust	22,000	20,000
The Access To Justice Foundation	12,196	-
The Allen & Overy Foundation	5,000	5,000
The Baker Charitable Trust	250	-
The Bromley Trust	20,000	20,000
The Forrester Family Trust	-	5,000
The Hadley Trust	70,000	70,000
The K W Charitable Trust	500	500
The Kel Trust	2,000	-
The Leigh Trust	2,000	-
The London Legal Support Trust	10,000	10,000
The Sydney Black Charitable Trust Limited	500	-
The Simmons and Simmons Charitable Foundation	7,500	7,500
The Souter Charitable Trust	4,000	3,000
The William Allen Young Charitable Trust	2,000	-
Other grants	6,000	1,000
Donations	82,606	94,001
	<hr/>	<hr/>
Total unrestricted donations and grants	260,937	254,001
	<hr/> <hr/>	<hr/> <hr/>

Of the unrestricted donations £62,500 (including gift aid) relates to one donor who wishes to remain anonymous (2022: £62,500).

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

25	Restricted donations and grants	2023	2022
		£	£
	Advice line		
	The Fairness Foundation	35,000	35,000
	The Law Society Charity	7,500	-
	The National Lottery Community Fund	30,000	30,000
		<hr/>	<hr/>
		72,500	65,000
	Community Care		
	Chapman Charitable Trust	2,000	-
	Global Giving	985	335
	London Basketmakers	-	1,000
	Porticus UK	-	10,000
	The Beatrice Laing Trust	5,000	5,000
	The Evan Cornish Foundation	10,000	-
	The Harrison-Frank Family Foundation (UK) Limited	2,000	2,000
	The John Coates Charitable Trust	5,000	-
	The Lord Faringdon Charitable Trust	1,000	1,000
	The Mulberry Trust	3,000	3,000
	The Peter Stebbings Memorial Trust	5,000	5,000
	The Schroeder Charity Trust	5,000	-
	The Steel Charitable Trust	10,000	-
		<hr/>	<hr/>
		48,985	27,335
	Foreign National Prisoners		
	Trust for London	-	10,000
	Human Rights		
	The Robert Gavron Charitable Trust	5,000	-
	The Vandervell Foundation	2,000	-
		<hr/>	<hr/>
		7,000	-
	Foreign National Prisoners		
	Trust for London	-	10,000
	Letters Clinic		
	The Fairness Foundation	-	7,975

Note continued on next page

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

Note 25 continued

	2023	2022
	£	£
Regional		
C B and H H Taylor 1984 Trust	-	5,000
Essex Community Foundation	7,500	-
Fowler Smith and Jones Trust	2,000	-
Kent Community Foundation	5,000	-
Marjorie and Geoffrey Jones Trust	2,000	-
Sir John Priestman Charity Trust	2,000	2,000
Susanna Peake Charitable Trust	5,000	-
The Brook Trust Fund For Kent	5,000	-
The City Bridge Trust	9,000	6,750
The Dischma Charitable Trust	2,000	-
The Hadrian Trust	1,000	1,000
The Lawson Trust	-	5,000
The Oakdale Trust	3,000	-
The Purey Cust Trust	-	3,000
The Sir James Reckitt Charity	5,000	-
The Thomas Farr Charity	-	2,000
The WA Cadbury Charitable Trust	20,000	-
The William Webster Charitable Trust	1,500	-
Walter Guinness Charitable Trust	4,000	4,000
	<hr/>	<hr/>
	74,000	28,750
Women		
Charles Hayward Foundation	15,000	-
Didymus	-	5,000
Global Giving	-	284
Goldsmiths' Company Charity	15,000	40,000
The Eleanor Rathbone Trust	-	3,000
The Hilden Charitable Trust	-	7,500
The Van Neste Foundation	5,000	-
	<hr/>	<hr/>
	35,000	55,784
Other		
University of Bristol	1,260	-
	<hr/>	<hr/>
Total restricted donations and grants	238,745	194,844
	<hr/> <hr/>	<hr/> <hr/>

Prisoner's Advice Service

Notes to the accounts for the year ended 31 March 2023 (continued)

26 Deferred grant/donation income 2023

	As at 1 April 2022 £	Grant received £	Released in year £	As at 31 March 2023 £
Reed Smith LLP	5,000	-	(5,000)	-
Anonymous donor	50,000	-	(50,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	55,000	-	(55,000)	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Deferred grant/donation income 2022

	As at 1 April 2021 £	Grant received £	Released in year £	As at 31 March 2022 £
Reed Smith LLP	-	5,000	-	5,000
Anonymous donor	-	50,000	-	50,000
	<hr/>	<hr/>	<hr/>	<hr/>
	-	55,000	-	55,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reasons for deferral

Both donations were received late in March 2022 however their use was specifically intended for the next financial year.

PRISONERS' ADVICE SERVICE

England & Wales - Charity number 1054495

Accounts

Company number: 03180659

Charity Number: 1054495



Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2022

**PRISONERS' ADVICE SERVICE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

The trustees who served during the year and since the year-end are as follows:

Martine Lignon	Chair
Tom Gilliard-Burden	Vice Chair
Kassim Gaffar	Treasurer
Jeanne Harrison	
Jeremy Harrison	
Katie Le-Billon	
Dominique Webb	
Rachel Mathieson	
Mandy Mahil	

Registered Office 37 Eyre Street Hill
London
EC1R 5ET

Charity Registration Number: 1054495

Company Registration Number: 03180659

Bookkeeper Anne Craig

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

Bank CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

**PRISONERS' ADVICE SERVICE
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

It is again with great pleasure that I introduce Prisoners' Advice Service's (PAS) annual, independently examined, accounts for the financial year 2021-22 – PAS' 30 year anniversary – with the Chair's Report.

I am pleased to relate that throughout 2021-22 – and, again, despite the obstacles created by the COVID-19 pandemic – PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales, through the provision of our telephone Advice Line, Letters Clinic, casework, Self Help Toolkits, Information Sheets, and quarterly publication, Prisoners' Legal Rights Bulletin (PLRB). Outreach Clinics inside prisons and our corporate volunteer programme remained problematic, with restrictions easing at a far slower pace within prison walls than without, and volunteer numbers requiring to be kept low, commensurate with office space and social distancing.

Throughout the year, PAS continued to provide free advice and information to adult serving prisoners regarding their legal, human and healthcare rights, conditions of imprisonment and the application of Prison Law. We also advised on matters of Family Law, and of Immigration Law to prisoners with issues relating to detention or deportation. During the year, PAS provided support and representation from qualified solicitors not replicated by the state, local authorities, any other third sector organisation or private business, or that did not qualify for Legal Aid.

Due to the suspension of outreach services in March 2020, we doubled the number of Caseworkers staffing the Advice Line and continued to do our best to answer all calls, the number of which skyrocketed after the first lockdown began. Over the course of 2021-22, caller numbers remained high and PAS successfully responded to 39,694 calls to our Advice Line from prisoners.

PAS also received 1,389 letters from prisoners in 2021-22, and sent out 6,278 letters or related items in response. The charity opened 65 new cases on behalf of prisoners.

Our Toolkits, Guides and Information Sheets were downloaded from PAS' website on more than 10,000 occasions, were available in prison libraries and were sent out to prisoners by PAS caseworkers. These included four guides to women's rights under Family Law, one on fathers' rights and two guides to LGBT+ rights in prison.

I gratefully acknowledge the sustained and highly professional engagement of all nine PAS trustees who served in 2021-22, and who, throughout the year, committed their experience in governance, finance, fundraising, voluntary sector management and understanding of the Criminal Justice System to the development and sustainability of the charity.

Finally, on behalf of the Management Committee, I would like to express my gratitude to, and admiration for, all those who helped PAS to continue to realise its charitable aims in 2021-22. I particularly thank all of the hard-working staff who, in most challenging circumstances, increased rather than only maintained their absolute commitment to PAS and its clients, as well as PAS' dedicated and enthusiastic volunteers, and wish to express my deep appreciation of the loyal donors (trusts and foundations, corporations and individuals) whose sustained confidence in, and generous contributions to, PAS were vital in enabling its ongoing provision of services to prisoners in 2021-22.

Martine Lignon

Martine Lignon
Chair of the Trustees

PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 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

The charitable objects of PAS, as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom;
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons, particularly by the provision of a free service of legal and other advice;
- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants;
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

Our main activity is to ensure that legal advice and representation are accessible to all adult serving prisoners in England and Wales, regardless of their ability to pay, and, particularly, concerning the application of Prison Law, the Prison Rules and the conditions of their imprisonment. The charity strives to fill the large gap that exists in access to justice for serving prisoners and our work safeguards the social welfare of prisoners when prison authorities overlook, or ignore, their legal and human rights within Prison Law.

PAS pursues prisoners' calls for help about their treatment in prison by providing advice and information and, where appropriate, taking legal action.

Examples of issues PAS can advise upon include: Adjudications, Categorisation, Contact with Children, Discrimination, Foreign National Prisoners, Healthcare, Human Rights, Indeterminate Sentences, LGBT+ Prisoners, Life Sentences, Parole, Probation, Property, Recall, Resettlement.

The achievement of our aims will ensure that we are delivering relief to, and contributing to the potential rehabilitation of, serving prisoners. Often, the first obstacle that prisoners face in asserting their legal rights is that they do not know them. Our services are designed to inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

Strategies

The organisation runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach (inside prisons), Casework, legal information resources and a subscription-based rights bulletin.

Through these services, prisoners are provided with information, advice, assistance and representation on Prison Law issues.

Measuring success

The work of PAS' Caseworkers is monitored via: bi-monthly casework meetings with all PAS' Caseworkers and its Director; individual meetings with the Director; regular Management Committee meetings. All prison visits and cases are logged on our databases and filed as required by PAS' contracts with the Legal Aid Agency. Success is measured regularly, based on the number of prisoners advised by phone and letter, the number of Outreach Clinics delivered and prisoners seen one-to-one, and by the number of legal cases taken on and the results of those cases.

Evaluation is recorded through the feedback of service-users. For a selection of prisoners, telephone monitoring feedback sheets are completed by the Caseworker while speaking with the service-user. At Outreach Clinics, prisoners give feedback via questionnaires, which are designed to collect both qualitative and quantitative data. Similar questionnaires, along with a Freepost return envelope, are sent out to prisoners with all letters. Quantitative data is also collected from our Access databases, and our telephone and letters records. Qualitative comments are particularly useful in determining whether our actions are resulting in improved conditions and awareness, and any changes we can make to further improve our services.

Significant activities and how they contribute to achieving our objectives

Our telephone Advice Line, by which we deliver legal advice, is open three days every week: Monday, Wednesday and Friday. Our telephone number is globally cleared within all prisons throughout England and Wales, meaning that any prisoner is permitted to call us. In addition, we deliver advice via a Freephone service specifically for women prisoners on a Tuesday morning. This number is cleared within all women's prisons.

Our Letters Clinic, which processes around 1,500 letters from prisoners every year, can dispense more detailed legal advice.

Legal casework on behalf of prisoners whose situations would benefit from such a step. In opening cases, we ensure that prisons are made aware that they cannot get away with abusing, or ignoring, prisoners' rights, and we influence prison policy in the longer term.

Self-Help Toolkits, Guides and Information Sheets, designed to help prisoners understand and undertake some of the simpler legal processes by themselves.

Our *Prisoners' Legal Rights Bulletin*, which is free-of-charge to prisoners and shares information about key cases and changes in Prison Law.

Outreach Clinics inside prisons across England and Wales, where one-to-one sessions would ordinarily benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English. In 2021-22, post pandemic, these slowly began to be permitted once again.

Volunteers

Volunteers would usually play a vital role in the day-to-day running of PAS services, with some 60 attending our London office over a typical year. Their main purpose is to assist Legal Caseworkers by responding to the large volume of general enquiries – particularly by post – as well as casework. In 2020-21, PAS lost the vast majority of its volunteers due to lockdown. In 2021-22, post pandemic, volunteer numbers slowly began to rise again.

Charity Commission guidance

In 2021-22, PAS' trustees paid due regard to the guidance published by the Charities Commission on public benefit when exercising their powers and duties, where relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Director

In 2021-22, 30 years since PAS was founded, Lubia Begum-Rob continued in her role as Director of PAS. She was responsible for the day-to-day running of the charity on behalf of the Management Committee, and her duties involved a mix of advice, advocacy, litigation, staff and volunteer management and fundraising.

In her role as Caseworker, Lubia answered telephone calls and letters from prisoners and pursued several cases on prisoners' behalf. In this capacity, she was actively co-supervised by the Chair of the Trustees and by a senior, very experienced, prison lawyer throughout the year. This structure ensured that she was supported in all aspects of her work.

Throughout 2021-22, Lubia represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS continued its membership of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Immigration Law Practitioners' Association, the Discrimination Law Association, the National Council for Voluntary Organisations, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

In 2020-21, Lubia was particularly successful in overseeing the charity's response to the pandemic. With outreach services within prisons suspended, PAS focussed its attention on ensuring that the charity's core service, the telephone Advice Line, and its Letters Clinic, both continued with virtually no discernible disruption to prisoners. Lubia oversaw the successful, swift, transfer of these services to remote working systems. In 2021-22, with caller volume remaining high, this focus on the Advice Line was maintained.

In 2021-22, Lubia oversaw the creation and launch of a new addition to our series of Self-Help Toolkits and Guides, aimed at imprisoned fathers. Designed to help fathers maintain contact with their children whilst in custody, the guide was downloaded from the website 268 times between its launch in June and the end of the financial year, and sent out many more times by Caseworkers. PAS launched the guide as part of an online panel discussion on Thursday 10 June. As well as the author, Rose Harvey-Sullivan (Barrister at 7BR), the event featured contributions from BAFTA nominated film-maker and writer, Chris Atkins, Director of prison relationship charity, Safe Ground, Charlie Weinberg and Amanda Emerson, family engagement manager with Prison Advice and Care Trust (PACT).

On 25 November 2021, to mark the 30th anniversary of PAS' formation in 1991, Lubia oversaw the charity's first in-person event since the advent of the pandemic. A celebration of PAS over the last 30 years, speakers included Prison Law specialist, Simon Creighton (Bhatt Murphy) and longstanding PAS member of staff, Nicki Rensten. There was also a performance from spoken-word artist, Kirk-Ann. The event was a tremendous success, with many attending their first live event since lockdown.

Director's Case Study

We were contacted by a recalled prisoner whose initial application for release was refused by the Parole Board on the papers. We took up his case and submitted an appeal, requesting an oral hearing for the Parole Board to fully hear his case for release and to provide an opportunity for a proper release package to be created. We were granted an oral hearing, at which we successfully argued for his release to a rehabilitation unit that had been sourced and supported by his Probation Officer, who did not support release initially. The prisoner was hopeful that his placement at the unit would provide him with the learning and support to abstain from drug use and reintegrate successfully into the community.

Partnerships Manager and Caseworker

In 2021-22, Jane Finnis continued to develop her role as Partnerships Manager at PAS, responsible for managing the relationships between the charity and the various corporate law firms that assist us. Jane is also a Caseworker / Manager and was responsible for the line-management of Kate Lill (Women

Prisoners' Caseworker), Laine Ritchie (Community Care Caseworker) until she left on 26 August 2021, and Katie Knafler (Community Care Caseworker) who replaced Laine on 8 November 2021.

During 2021-22, Jane oversaw PAS' continued work with corporate firms, Cooley LLP, Dentons, Herbert Smith Freehills, Reed Smith, White & Case and Gibson Dunn. Before lockdown, PAS' in-office corporate volunteer scheme with these companies was working extremely well. The scheme involved partners' employees volunteering to work to a rota in PAS' London office for a half-day at a time. Volunteers usually assist PAS with responding to letters from prisoners, with research and, for those with greater experience, with case files.

After lockdown, we lost the majority of this volunteer provision, which meant a considerable reduction in capacity, particularly with regard to the Letters Clinic. In 2021-22, after restrictions had eased, volunteers began, once again, to return to PAS' London office. We were also able to restart the remote Letters Clinic, with volunteers at Reed Smith, Herbert Smith Freehills and Gibson Dunn responding to letters, by providing access to our server, thereby avoiding any data protection issues.

Also, during 2021-22, our corporate partners were able to provide assistance with the production of the *Prisoners' Legal Rights Bulletin*, both by drafting case summaries and with its printing, White & Case hosted our PAS 30 celebration event on 25 November 2021 and many of the firms involved funded our work directly with grants or donations (see fundraising report below).

Partnerships Manager and Caseworker Case Study

We recently worked with two prisoners whose plight highlighted – once again – the Iniquity of the imprisonment for public protection (IPP) sentence. Though these sentences have now been abolished, this is not the case retrospectively.

IPP was a form of indeterminate sentence introduced in 2005 and abolished in 2012. It was intended to protect the public against criminals whose crimes were not serious enough to merit a normal life sentence but who were regarded as too dangerous to be released when the term of their original sentence had expired. It is composed of a punitive "tariff" intended to be proportionate to the gravity of the crime committed, and an indeterminate period which commences after the expiration of the original tariff and lasts until the Parole Board judges that the prisoner no longer poses a risk to the public and is fit to be released.

PAS represented the two prisoners at Oral Hearings. One, a woman of 52, was extremely vulnerable, with significant cognitive difficulties, and who had then served over 15 years in prison – 11 years beyond her short tariff. The Parole Board, once again, refused release. PAS then submitted a reconsideration application to the Parole Board, on the grounds that this decision was irrational given a proposed, robust, risk management plan that was then in place for her.

The other was a man of 57, who had been in prison 15 years – 13 years over his short tariff. The Parole Board finally directed release. But now that the Secretary of State for Justice has the power to ask for the reconsideration of a Parole Board decision, the prisoner's release remained provisional.

At the time of writing, both prisoners await the decision of the Parole Board.

Women Prisoners' Caseworker

Our work with women prisoners over the year was carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker. PAS' work with women is constantly – and necessarily – expanding. The number of women in prison has more than doubled since 1993. On 7 January 2022, there were 3,186 women in prison in England and Wales. (Prison Reform Trust, Winter 2022 Factfile.)

Women in prison are highly likely to be victims as well as offenders. Over half of women in prison report having suffered domestic violence, with 53% having experienced emotional, physical or sexual abuse as a child. (Prison Factfile Winter 2021) Women prisoners have a much higher prevalence of mental

health issues, with 71% of women reporting mental health problems compared to 47% of men. (Prison Factfile Winter 2022)

Women prisoners require specialist attention because two thirds are primary carers for young children. Many women prisoners are subject to short custodial sentences (three months) for minor crimes such as Council Tax evasion or shoplifting. These can, nevertheless, have a catastrophic impact, causing women to lose their homes and jobs or have children taken into care, or, worse, adopted (some 2,000 children every year). (Vallely & Cassidy, The Independent, 2012).

In 2021-22, women made up 9% of callers to our Advice Line, despite making up only 4% of the prison population. 2% of letters came from women prisoners and 26% of cases opened were in support of women.

Women Prisoners' Caseworker Case Study

Our Women Prisoners' Caseworker was contacted in March 2021 by a female prisoner who had been refused recategorisation to open conditions on the grounds that she had more than two years left to serve of her sentence. A model prisoner, she was particularly eager to be moved to open as she had received the offer of a job in the community and because both she and her mother suffered from poor health.

While the relevant policy – Prison Service Instruction (PSI) 39/2011 – stated at the time that, in general, two years was considered to be the maximum time a female prisoner should spend in open conditions, the prison had discretion to allow recategorisation earlier on assessment of a prisoner's individual risks and needs. Furthermore, the Security Categorisation Policy Framework, the applicable policy for male prisoners, first published in February 2020, allows for the recategorisation of men to open conditions when they are within three years of their release date.

We advised the prisoner to submit a Comp 1 complaint to the prison on the grounds that the categorisation policy for women was discriminatory and that the prison could allow recategorisation outside of the two years when warranted, which in this prisoner's case, we believed it was. Her appeal – and our subsequent legal entreaties – were all unsuccessful.

By September 2021, we had no choice but to issue Judicial Review proceedings against the prison governor and the Secretary of State for Justice, challenging both the decision of the prison not to recategorise and the discriminatory nature of the policy itself. In October 2021, on the day the defendants were due to file their response with the Administrative Court, they offered to settle the matter out of court. We then received the following response from the Government Legal Department:

"The SSJ has given careful consideration to the matters raised in these proceedings and has decided to amend PSI 39/2011 so that female determinate sentence prisoners can generally be considered for categorisation to open conditions when they are within three years of their earliest release date. The SSJ anticipates that the revised guidance will be published on Friday 29 October 2021 and will be effective immediately upon publication."

As a result of our work, PSI 39/2011 was, indeed, amended and, in general, women across England and Wales are now on a parity with their male counterparts in this matter. The prisoner was then moved to open conditions and has been able to visit her family at home, access restraint-free hospital care and is due to begin a master's degree in September 2022.

Outreach Caseworker (Men's Estate)

In 2021-22, although there was no in-person outreach work taking place, PAS' Outreach Caseworker, Nicki Rensten, continued to advise prisoners through letter and telephone enquiries, and maintained a varied and complex caseload of legally aided and pro bono matters, including parole applications, Category A reviews and complaints about release licence conditions.

She dealt with hundreds of telephone and letter enquiries, and opened new cases on behalf of 25 prisoners. Additionally, she continued to either respond to, or triage to other Caseworkers, the many emails that PAS received daily from prisoners' families and friends.

In-line with the specialist outreach advice sessions which Nicki had previously provided to Foreign National Prisoners, much of her telephone and written advice continued to focus on assisting those prisoners whose queries relate to the contiguity of their criminal sentence and their immigration status, including advice on both voluntary and forcible repatriation to prisons abroad, deportation appeals, and the application of the early removal scheme.

Outreach Caseworker (Men's Estate) Case study

We were contacted by someone who had been a client of PAS 15 years ago, while serving his life sentence. Having been released and settled down in the community with no further adverse interactions with the Criminal Justice System, he was trying to get the Parole Board and Ministry of Justice to agree that he no longer needed to be supervised regularly by the Probation Service. There are guidelines in place which state that probation supervision can be lifted after ten years, although the actual life licence, of course, remains in place for life.

Nicki assisted the prisoner in making representations to the relevant bodies, requesting the lifting of probation supervision. Despite our client having the support of his Probation Officer for this to be agreed, it took nearly four years of repeated emailing and chasing up before the matter was finally resolved and the supervision element of the life licence lifted.

Community Care Caseworkers

From 1 April to 26 August 2021, PAS' two Community Care Caseworkers, Laura Orger and Laine Ritchie, continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues and those with learning difficulties, across England and Wales. From 8 November 2021, Katie Knafler took over from Laine and joined Laura as PAS' second Community Care Caseworker.

Laura, Laine and Katie were frequently asked for assistance where prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release.

Caseworkers would first attempt to resolve community care issues by writing to the bodies in question, setting out the law and what they expected to be done, but, where necessary, they issued Judicial Review proceedings to ensure the best result for clients.

In 2021-22, 21% of calls to our Advice Line came from prisoners 51 years of age and over, and 34% came from prisoners with intellectual and/or physical disabilities, chronic health issues or learning difficulties. Throughout the year, the three opened 11 new cases helping older, ill and disabled prisoners, and assisted with countless pro bono queries via Advice Line, letter and email.

Community Care Caseworkers Case Study

We were contacted by a 39-year-old male prisoner who was suffering from a chronic urological condition that left him severely incontinent. He was having to use the toilet in his cell constantly and would sometimes wet the bed, alienating his cell-mate.

The prisoner had been forced to share a cell, and, with no privacy, or space to manage his condition and make himself decent whenever an episode occurred, felt unendingly humiliated and degraded.

A prison GP had recommended that he be moved to a single cell, but the prison did nothing. We advised the prisoner to submit two complaints about this, but he was simply told to speak to the wing staff. When he did this, he was ignored. His mental health deteriorated and he was started on anti-

depressants. What made his situation worse was that he could see two empty single cells on his wing, but was not allowed to move into either.

We wrote to the prison Governor reminding that office of the prison's duty to make reasonable adjustments for disability issues and to provide the prisoner with a single cell in order that he might better manage his condition and retain some dignity. We also pointed out the inadequate response to the prisoner's previous complaints, the prison's duty of care to ensure the health of inmates and the prisoner's declining mental state. We requested that the prison initiate a new cell-sharing risk assessment and explain why the prisoner had not received a substantive response to his complaints.

The prison then apologised for its delay in acting, stating that it had found the prisoner a single cell and would be moving him forthwith. The prison also explained that it was reviewing its complaints system to ensure that grievances were properly handled in the future.

Subsequently, we received a message from the prisoner saying that he was now far happier and that PAS had saved his life.

Advice Line Caseworker

Until 8 February 2022, Harry Wade dispensed advice and support to prisoners who reached out to PAS for help using our telephone Advice Line. Of Harry's four days per week at PAS, two whole days were spent responding to callers to the Advice Line, alongside the other Caseworkers staffing the line on Monday, Wednesday and Friday. From 7 March 2022, Sabrina Boudra took over the role of Advice Line Caseworker.

Advice Line Caseworker Case Study

A male prisoner, who had suffered sexual assault and rape as a child, contacted us via the Advice Line after he was placed in the same prison as his rapist, who was serving a sentence for the abuse committed on the prisoner.

At the time of the rape, the prisoner was known by a different name. This meant that the prison alert system had not been activated when housing the prisoner, and that – as a result – the prisoner was having to encounter his abuser on a daily basis. This was understandably traumatic. The prisoner had requested transfers to seven other prisons, but these were all rejected. He then asked PAS for help.

We contacted the prison, reminding them of their duty of care to the prisoner, and that prisoners are entitled to the same protections as any person in the community. We also asked them to explain why the prisoner's transfer requests had all been refused and what steps the prison was taking to ensure that the prisoner did not encounter his abuser. The prison informed us that they had only been able to apply to two of the institutions the prisoner had requested due to a lack of transport – and were still waiting to hear from them. PAS pointed out the urgency of the situation and asked that everything be done to move the prisoner as soon as possible.

The prisoner was then accepted at an alternative prison and transport was organised and booked for him to move there.

Telephone Advice Line

Our core Advice Line service is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all. Over the course of 2021-22, PAS successfully responded to 39,694 calls from prisoners.

Letters Clinic

The Letters Clinic provides the opportunity to convey more detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users. In 2021-22, PAS received 1,389 letters from service-users, and sent out 6,278 letters or related items to prisoners in response

Legal Casework

In the year 2021-22, PAS Caseworkers took on 65 legal cases. Taking on cases goes further than the provision of one-off / limited telephone or letter advice, or a single exchange with a prison regarding a client's problem, and instead entails a more thorough assessment of whether the prisoner has a legal case to challenge their treatment. Often, we act for prisoners by writing representations on their behalf and attending hearings to advocate for them.

Self-Help Toolkits, Information Sheets and Guides

In 2021-22, PAS continued to update and disseminate our series of 11 Self-Help Toolkits and 33 Information Sheets, which are designed to help prisoners understand their rights and undertake some of the simpler legal processes themselves. We also continued to circulate our four Family Law Guides for women prisoners, one guide aimed at fathers in prison and two guides for LGBT+ prisoners.

These documents were downloaded from our website on more than 10,000 occasions in 2021-22, were available in prison libraries and were sent out to prisoners by PAS Caseworkers.

Prisoners' Legal Rights Bulletin

We continued to reach a large prisoner readership through our bulletin, which was published twice in 2021-22 and to which 820 prisoners were subscribed. The bulletin was free to prisoners, and contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman and the Information Commissioner's Office.

As well as prisoners, subscribers to the bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to corporate law firms, Cooley LLP and Garden Court Chambers, who printed the two editions of the PLRB for us on a pro bono basis in 2021-22.

Fundraising and Communications

In 2021-22, PAS was most grateful to receive major unrestricted grants from loyal, regular, supporters The Hadley Trust (£70,000), The AB Charitable Trust (£20,000) and The London Legal Support Trust (£10,000). We also received the third full year (£30,000) of our five-year award of £165,000 from The National Lottery Community Fund in support of our core, telephone Advice Line service. Julian Richer, through his Fairness Foundation, awarded a further grant of £35,000, also in support of the Advice Line and the dedicated Advice Line Caseworker role at PAS.

We received the third year of a generous three-year award in support of our work with women from Goldsmiths' Company Charity (£60,000 over three years). We also received the final year of a three-year award from Trust for London (£30,000 over three years) in support of our work with Foreign National Prisoners (FNPs), and the final of two annual payments from Porticus UK (£10,000). We also received a new, three year, grant from The Bromley Trust (£20,000 per annum) in support of core costs.

Individual donations included a fifth, unrestricted, gift from a donor who wished to remain anonymous (£50,000). We thank all of those individuals who made personal donations in support of our work in 2021-22.

During the year, PAS received financial support from corporate law firms and their associated trusts and foundations, including Simmons and Simmons Charitable Foundation (£7,500), The Allen & Overy Foundation and Reed Smith LLP (both £5,000), Herbert Smith Freehills LLP (£3,500) and Dentons UKMEA LLP Charitable Trust (£1,000). We were most grateful to all of the corporates who supported our work, financially and otherwise, throughout the year.

In 2021-22, we continued to raise our online and social media profile. Monitoring of website statistics showed that there were 52,390 views of the PAS website in the year, with 21,633 unique visitors. The

most frequently viewed pages after the home page, the volunteer and contact pages, were the Information Sheets and How We Do It pages. The highest number of referrals from search engines were Twitter, the National Pro Bono centre website, younglegalaidlawyers.org and prisonreformtrust.org.uk. The audience was predominately UK based, followed by the USA.

Between 1 April 2021 and 31 March 2022, PAS tweeted 223 times on Twitter, making 128,910 impressions and receiving 15,670 actual profile visits. There was a total increase of 158 followers during this time, taking our total number of followers to 2,942. On Facebook, at time of writing, PAS had 1,162 followers.

Thank you

Finally, we were most grateful to all our supporters in 2022-22, many of whom are listed below in Notes 4, 23 and 24 to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners; each played a part in maintaining and expanding PAS' services over the past year.

FINANCIAL REVIEW

It should be noted that PAS does not seek or accept Home Office or Prison Service funding, and is completely independent of the Prison Service.

Financial Position

The Statement of Financial Activities shows a total surplus of £55,119 (2021: surplus of £61,880), which consists of a surplus in unrestricted funds of £76,480 (2021: surplus of £55,346) and a negative movement of £21,361 (2021: surplus of £6,534) to restricted funds.

Unrestricted income for the year was £294,033 (2021: £297,645), and unrestricted expenditure was £217,553 (2021: £242,299). Restricted income for the year was £194,844 (2021: £252,192), and restricted expenditure was £216,205 (2021: £245,658).

The funds of the charity at the end of the year were £350,936 (2021: £295,817) consisting of unrestricted funds of £279,945 (2021: £203,465) and restricted funds of £70,991 (2021: £92,352).

Further details of the charity's performance can be found in the financial statements on pages 17 to 19 and in the notes to the accounts on pages 20 to 38.

Funding sources for the period 2021-22 included casework legal income of £39,189 (2021: £62,685) from the Legal Services Commission and other legal fees, providing a net contribution of £34,631 (2021: £39,718) before salary and overheads.

There was also income arising from restricted and unrestricted grants, as well as donations from individuals.

Reserves Policy

Free reserves (general funds less net book value of fixed assets) held on 31 March 2022 were £277,664 (2021: £198,128) representing seven months' operating costs.

As a guideline, the Management Committee aims to hold a minimum of six months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

Risk review

The management committee continually monitors and regularly discusses any possible financial risk to the charity. This is discussed in conjunction with operational risks and their possible effect on the charity's finances. For fuller details please refer to "Risk review" in the "Structure, Governance and Management" section on page 14.

FUTURE PLANS

The Management Committee has set the following ongoing objectives for PAS:

- i. To continue to provide and improve a free, high quality, accessible legal advice and information service to adult prisoners in England and Wales and their legal advisers;
- ii. To maintain publicly-funded casework;
- iii. To increase awareness of PAS as the main provider of information about Prison Law;
- iv. To identify the unmet needs of prisoners not currently taken up by PAS' services and to expand the range of services to meet those needs, including geographical range;
- v. To work towards holding three months' operating costs in reserve at any one time.

The organisation has developed and evolved its activities to ensure sustainable delivery of its objectives for 30 years, and it continues to review and monitor these objectives against its strategies as the legal and political fields of prisoners' rights proceed through different landscapes. The plans for the future are to continue delivery of the existing services and to adapt the outreach service in keeping with the limitations imposed by the pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

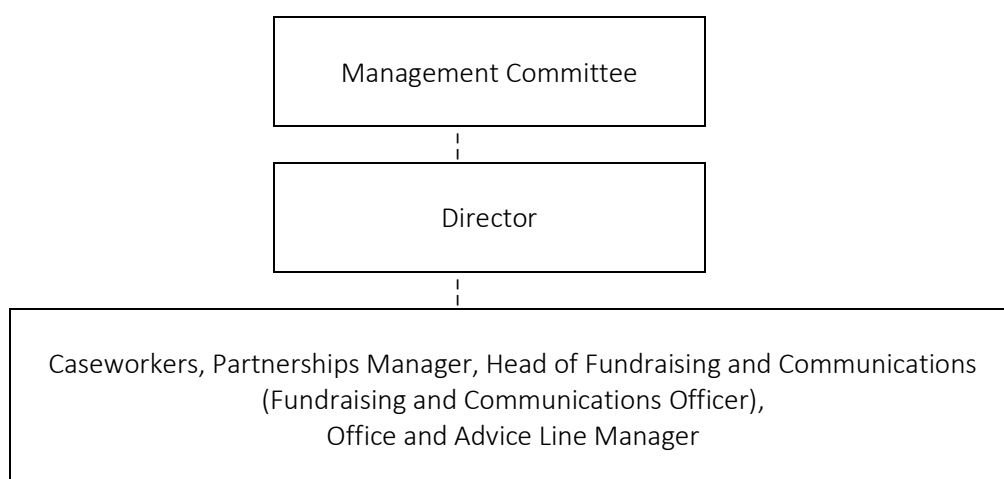
Prisoners' Advice Service (PAS) was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 October 2015.

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 at 31 March 2022 was nine (2020: nine). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Organisational Structure

The Management Committee comprised of the trustees, who were also directors of the company under Company Law. All Management Committee members were expected to have an interest in Prison Law and new members had an induction whereby they spent a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS was as follows:



The Management Committee had general control of, and managed, the charity's administration. It delegated certain powers and functions to the Director, Lubia Begum-Rob, including the day-to-day running of PAS. This included the power to recruit staff to run the charity. Among other duties, the Management Committee was also responsible for ensuring that actions taken were in the best interest of PAS. This included matters of finance. In this capacity, in 2021-22, it continued to liaise with the Director, the Head of Fundraising and Communications and other staff members at Management Committee meetings throughout the year in order to discuss finances, among other matters.

The Management Committee met once every two months in 2021-22. The Committee can vary the frequency as it feels appropriate. Its activities included:

- i. providing input, or making decisions on, significant or strategic issues affecting the charity;
- ii. monitoring the charity's financial position;
- iii. checking compliance with legal and regulatory requirements;
- iv. making any other decisions considered appropriate by the Committee;
- v. approving the business plan.

The officers as at 31 March 2022 were:

Chair	Martine Lignon
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

Recruitment and appointment of new trustees

PAS' recruitment of new trustees results either from the need to replace a standing-down trustee or from the identification of specific skills or experience that the Board/Management Committee (MC) requires or would benefit from.

The role advertisement is designed by the Chair after consultation with PAS Director, on the basis of a skills and competencies analysis. It is placed on PAS website under *Vacancies* and publicised by Clinks (in the *Light Lunch*), the Criminal Justice Alliance Bulletin, the Small Charities Coalition, Charity Job, Getting On-Boards and some other platforms.

Applications are received by PAS' Office Manager who forwards them to the Chair. Having read them carefully, the latter anonymises them and forwards them to the Director and all trustees, without any comments, asking them to respond with a "Yes" or "No" to candidates being shortlisted, and any comments they would care to make. A majority decision results in a list of shortlisted candidates that the Chair disseminates to trustees and Director for ultimate agreement.

Shortlisted applicants are invited for interview. The interviewing panel systematically comprises of two trustees (not necessarily including the Chair, if, for instance, she happens to know one or more of the applicants) and the Director.

Post interview, the panel's selection is communicated to the whole Board for approval. The successful applicants are invited to attend the next Board/Management Committee meeting at which they will introduce themselves to those trustees who did not sit on the interviewing panel – and will be formally established as trustees.

Policies and procedures for the induction and training of trustees

Once the interviewing panel's selection has been approved by the Board/MC, the recruited applicants receive PAS' *Trustees Induction Pack* and associated resources, with which they must familiarise themselves before attending their first PAS Board/MC meeting.

At this stage, the Chair encourages them to read the *Charity Trustee Welcome Pack*, from the Charity Commission, and to join the Charity Commission's mailing list for training purposes and governance updates.

On the more interactive side, newly appointed trustees attend an induction session that takes place at PAS' office, when they meet with the Chair, the Director and as many members of the PAS team as can be arranged. They are deliberately left to raise any question they wish to ask from staff members outside the Director's and the Chair's presence.

Trustees are, obviously, kept informed, either by the Director or the Chair, of any important development or legislation that would affect their role and actions as trustees, e.g. GDPR; workplace pension scheme/auto-enrolment, etc.

The bi-annual review of PAS' Business Plan, which culminates in the yearly October review meeting, offers a constantly effective opportunity for training and re-training in matters of governance and strategy setting.

Risk Review

The Director and Management Committee members were responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aimed to ensure that appropriate action would be taken were a case to fall outside of acceptable risk levels. Other risks to PAS were considered at the annual review of the business plan when organisational strengths and weaknesses were reviewed.

As part of our annual business planning cycle, PAS has a comprehensive risk register that is used to identify:

- Key risks to the organisation
- Probability of the risk becoming an issue
- Potential impact of each risk
- Preventative actions and steps that can be taken to mitigate each risk

Risks are then grouped based on the likelihood of a risk becoming an issue and the severity of its impact on the organisation, should it materialise. This helps to inform the time and attention given to managing individual risks, ensuring we take a proportionate approach.

We carry out a fulsome review of the risk register as part of our business planning process, as well as regularly reviewing risks to make sure they are still relevant.

By way of example, one key risk facing PAS at the time of going to print is summarised below:

1. Long-standing donors ending their support.
 - a. Probability: Medium
 - b. Impact: High – would cause a significant shortfall in PAS funding that would be difficult to fill either from another single donor or from multiple funding sources.
 - c. Severity of the risk to PAS: High
 - d. Mitigation: Diversification of funding streams, strengthening funder relationship management capacity, identifying and engaging with alternative funders who could help close any gap, and identify non-critical services that can be reduced if needed to help manage costs.

STAFF MEMBERS

Lubia Begum-Rob	Director
Jane Finnis	Partnerships Manager & Caseworker
Nicki Rensten	Outreach Caseworker (Men's Estate)
Kate Lill	Women Prisoners' Caseworker

Laura Orger	Community Care Caseworker
Laine Ritchie	Community Care Caseworker (until 26 August 2021)
Katie Knafler	Community Care Caseworker (from 8 November 2021)
Harry Wade	Advice Line Caseworker (until 8 February 2022)
Sabrina Boudra	Advice Line Caseworker (from 7 March 2022)
Anna Fairbank	Letters Caseworker
Constance Collard	Letters Caseworker (until 11 June 2021)
Ben Blackwell	Office and Advice Line Manager
Geof Jarvis	Head of Fundraising and Communications
Buffy Sharpe	Supporting Consultant in Trusts Fundraising and Communications (until 27 January 2022)

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Prisoners' Advice Service 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 state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report was approved by the trustees on 14 September 2022 and signed on their behalf by:

Martine Lignon

.....
 Martine Lignon
 Chair of the Trustees

Independent examiner's report to the trustees of Prisoners' Advice Service For the year ended 31 March 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 17 to 38.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



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

Date: 11 / 11 / 2022

Prisoners' Advice Service
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	254,379	109,869	364,248	234,712	110,585	345,297
Charitable activities	4	39,189	84,975	124,164	62,685	141,607	204,292
Investments	5	465	-	465	248	-	248
Total income		294,033	194,844	488,877	297,645	252,192	549,837
Expenditure on:							
Raising funds	6	22,135	-	22,135	27,757	-	27,757
Charitable activities	7	195,418	216,205	411,623	214,542	245,658	460,200
Total expenditure		217,553	216,205	433,758	242,299	245,658	487,957
Net movement in funds for the year		76,480	(21,361)	55,119	55,346	6,534	61,880
Reconciliation of funds							
Total funds brought forward		203,465	92,352	295,817	148,119	85,818	233,937
Total funds carried forward		279,945	70,991	350,936	203,465	92,352	295,817

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Prisoners' Advice Service
 Company number 03180659
 Charity number 1054495
 Balance sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	14		2,281		5,337
Total fixed assets			2,281		5,337
Current assets					
Debtors	15	49,890		79,568	
Cash at bank and in hand	16	392,320		264,404	
Total current assets		442,210		343,972	
Liabilities					
Creditors: amounts falling due in less than one year	17	(93,555)		(53,492)	
Net current assets			348,655		290,480
Net assets			350,936		295,817
The funds of the charity:					
Restricted income funds	18		70,991		92,352
Unrestricted income funds	19		279,945		203,465
Total charity funds			350,936		295,817

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 20 to 38 form part of these accounts.

Approved by the trustees on 11 / 11 / 2022

and signed on their behalf by:

Martine Lignon

Kassim Gaffar

Martin Lignon (Chair, Trustee)

Kassim Gaffar (Treasurer, Trustee)

Prisoners' Advice Service
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	22	127,451	36,415
<hr/>			
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		465	248
Purchase of tangible fixed assets		-	(3,150)
<hr/>			
Cash provided by/(used in) investing activities		465	(2,902)
Increase/(decrease) in cash and cash equivalents in the year		127,916	33,513
Cash and cash equivalents at the beginning of the year		264,404	230,891
<hr/>			
Cash and cash equivalents at the end of the year		392,320	264,404
<hr/>			

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prisoners' Advice Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

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

c Income

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

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

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

d Donated services and facilities

The charity has historically operated a corporate legal volunteer programme with established partner organisations where some of their legal staff can volunteer during their work time to take part in the legal advice and advocacy activities of the charity. The charity would not have been able to pay to obtain those services for its beneficiaries and therefore does not consider this as a donation in kind but instead as general volunteer time as per SORP (FRS102). Refer to the trustees' annual report for more information about the legal volunteers' contribution.

Normally donated professional services and donated facilities are recognised on receipt 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. If the total value of such donations falls below £5,000 during the year it is considered immaterial and not singled out in the accounts.

e 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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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

g Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of staff, premises and office costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice, representation and advocacy undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

Notes to the accounts for the year ended 31 March 2022 (continued)

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%
-------------------------------	-----

k 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.

l 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.

m Creditors and provisions

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

n Financial instruments

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

o Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £2,486 for the month of March 2022. This was paid in April 2022.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Donations and grants	254,001	109,869	363,870	233,847	110,585	344,432
Membership	190	-	190	115	-	115
Other income	188	-	188	750	-	750
Total	254,379	109,869	364,248	234,712	110,585	345,297

A detailed listing of donations and grants and the activity for which the funds are used is given in Note 24.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Legal Services Commission fees and reimbursed costs	39,189	-	39,189	62,685	-	62,685
Porticus UK	-	10,000	10,000	-	20,000	20,000
Sir John Priestman Charity Trust	-	2,000	2,000	-	-	-
The Access To Justice Foundation	-	-	-	-	34,438	34,438
The Fairness Foundation	-	42,975	42,975	-	38,009	38,009
The Legal Education Foundation	-	-	-	-	19,160	19,160
The National Lottery Community Fund	-	30,000	30,000	-	30,000	30,000
Total	39,189	84,975	124,164	62,685	141,607	204,292

Further details on the purpose of the above restricted funds are shown in notes 18 and 24.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Income from bank deposits	465	-	465	248	-	248
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	465	-	465	248	-	248
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Cost of raising funds

	2022	2021
	£	£
Staff costs	12,572	15,451
Freelance fundraiser	4,352	6,528
Fundraising	403	239
Office costs	737	971
Premises costs	1,580	1,568
Support costs (see note 8)	1,892	2,332
Governance costs (see note 8)	599	668
	<hr/>	<hr/>
	22,135	27,757
	<hr/> <hr/>	<hr/> <hr/>

All cost of raising funds is unrestricted expenditure.

7 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Staff costs	287,834	312,019
Freelance cost, staff expenses and training	2,526	5,418
Legal and casework costs	5,633	24,512
Toolkits	5,056	6,406
Office costs	16,946	19,603
Premises costs	36,334	31,664
Support costs (see note 8)	43,520	47,099
Governance costs (see note 8)	13,774	13,479
	<hr/>	<hr/>
	411,623	460,200
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	216,205	245,658
Unrestricted expenditure	195,418	214,542
	<hr/>	<hr/>
	411,623	460,200
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of governance and support costs

	Support £	Governance £	2022 £
Staff costs	26,479	10,659	37,138
Office costs	1,552	625	2,177
Finance and professional fees	14,054	-	14,054
Premises costs	3,327	1,339	4,666
Independent examination	-	1,750	1,750
	<hr/>	<hr/>	<hr/>
	45,412	14,373	59,785
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Basis of apportionment

Support and governance costs are allocated between costs of raising funds and charitable activities in proportion to staff time spent on those activities.

Allocated as follows:

Cost of raising funds	1,892	599	2,491
Charitable activities	43,520	13,774	57,294
	<hr/>	<hr/>	<hr/>
	45,412	14,373	59,785
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative period

	Support £	Governance £	2021 £
Staff costs	27,569	10,647	38,216
Office costs	1,732	669	2,401
Finance and professional fees	17,333	-	17,333
Premises costs	2,797	1,081	3,878
Independent examination	-	1,750	1,750
	<hr/>	<hr/>	<hr/>
	49,431	14,147	63,578
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Allocated as follows:

Cost of raising funds	2,332	668	3,000
Charitable activities	47,099	13,479	60,578
	<hr/>	<hr/>	<hr/>
	49,431	14,147	63,578
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	3,056	3,638
Operating lease rentals:		-
Property	28,500	21,003
Other	2,168	2,153
Independent examiner's fee	1,750	1,750
	<u> </u>	<u> </u>

10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	299,552	324,280
Social security costs	24,393	26,762
Pension costs	13,617	14,008
Other benefits	1,320	636
	<u> </u>	<u> </u>
	338,882	365,686
	<u> </u>	<u> </u>

Allocated as follows:

Cost of raising funds	12,572	15,451
Charitable activities	289,172	312,019
Support costs	26,479	27,569
Governance costs	10,659	10,647
	<u> </u>	<u> </u>
	338,882	365,686
	<u> </u>	<u> </u>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 10 (2021: 11).

The average full time equivalent number of staff employed during the period was 7 (2021: 9).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel were £50,596 (2021: £50,651).

Notes to the accounts for the year ended 31 March 2022 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No member of the management committee received travel and subsistence expenses during the year (2021:£Nil).

Donations from related parties were £Nil (2021: £Nil).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
The National Lottery Community Fund	30,000	30,000
	<hr/>	<hr/>
	30,000	30,000
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

14 Fixed assets: tangible assets

Office furniture
and equipment
£

Cost

At 1 April 2021

19,595

At 31 March 2022

19,595

Depreciation

At 1 April 2021

14,258

Charge for the year

3,056

At 31 March 2022

17,314

Net book value

At 31 March 2022

2,281

At 31 March 2021

5,337

15 Debtors

2022
£

2021
£

Trade debtors

35,729

60,005

Other debtors

3,688

3,688

Prepayments and accrued income

10,473

15,875

49,890

79,568

16 Cash at bank and in hand

2022
£

2021
£

Short term deposits

129,985

-

Cash at bank and on hand

262,335

264,404

392,320

264,404

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,650	5,599
Other creditors and accruals	27,752	39,310
Deferred grant/donation income	55,000	-
Taxation and social security costs	9,153	8,583
	<hr/>	<hr/>
	93,555	53,492
	<hr/> <hr/>	<hr/> <hr/>

Deferred income

	2022 £	2021 £
Deferred grant brought forward	-	29,580
Grant/donation received	55,000	-
Released to income from charitable activities	-	(29,580)
	<hr/>	<hr/>
Deferred grant/donation carried forward	55,000	-
	<hr/> <hr/>	<hr/> <hr/>

Specific details of the grants and donations and the reasons for deferral can be found in note 25.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of movements in restricted funds

	Balance at 1 April 2021	Income from donations and grants	Income from charitable activities	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£
Fund						
Advice Line	25,685	-	65,000	(74,144)	-	16,541
Community Care	25,751	17,335	10,000	(38,086)	-	15,000
Foreign National Prisoners	-	10,000	-	(10,000)	-	-
Letters Clinic	4,305	-	7,975	(12,280)	-	-
Regional	29,250	26,750	2,000	(45,750)	-	12,250
Women	(1)	55,784	-	(28,583)	-	27,200
Other	7,362	-	-	(7,362)	-	-
Total	92,352	109,869	84,975	(216,205)	-	70,991

A detailed listing of donations and grants and the activity for which the funds are used is given in Note 24.

Comparative period

	Balance at 1 April 2020	Income from donations and grants	Income from charitable activities	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£
Fund						
Advice Line	29,208	-	68,009	(71,532)	-	25,685
Community Care	13,000	35,561	20,000	(42,810)	-	25,751
Foreign National Prisoners	-	10,000	-	(10,000)	-	-
Legal Education	1,475	-	19,160	(20,635)	-	-
Letters Clinic	-	-	34,438	(30,133)	-	4,305
Regional	10,375	38,000	-	(19,125)	-	29,250
Women	31,760	10,697	-	(42,458)	-	(1)
Other	-	16,327	-	(8,965)	-	7,362
Total	85,818	110,585	141,607	(245,658)	-	92,352

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Advice Line	To support our core, telephone, legal advice service
Community Care	To meet the salary and other costs of the charity's community care projects. These include advice with older, disabled and women prisoners prior to their release and upon release
Foreign National Prisoners	To support our caseworkers in delivering access to legal advice, support, and services to foreign national prisoners
Legal education	The funding of a Legal Education Foundation Justice First Fellow traineeship at PAS
Letters Clinic	To support our caseworkers in delivering access to legal advice and support in response to letters received from prisoners
Regional	To meet costs incurred in delivering one-to-one legal advice in donor specified regions and designated outreach
Women	To support our caseworkers' work with women prisoners
Other	includes other donations and grants with restricted purposes

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	203,465	294,033	(217,553)	-	279,945
	<u>203,465</u>	<u>294,033</u>	<u>(217,553)</u>	<u>-</u>	<u>279,945</u>
Comparative period					
	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	148,119	297,645	(242,299)	-	203,465
	<u>148,119</u>	<u>297,645</u>	<u>(242,299)</u>	<u>-</u>	<u>203,465</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	2,281	-	-	2,281
Net current assets/(liabilities)	277,664	-	70,991	348,655
	<u>279,945</u>	<u>-</u>	<u>70,991</u>	<u>350,936</u>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	5,337	-	-	5,337
Net current assets/(liabilities)	198,128	-	92,352	290,480
	<u>203,465</u>	<u>-</u>	<u>92,352</u>	<u>295,817</u>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	28,500	28,500	1,626	2,168
One to five years	9,500	38,000	-	1,626
	<hr/>	<hr/>	<hr/>	<hr/>
	38,000	66,500	1,626	3,794
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	55,119	61,880
Adjustments for:		
Depreciation charge	3,056	3,638
Dividends, interest and rents from investments	(465)	(248)
Decrease/(increase) in debtors	29,678	(10,786)
Increase/(decrease) in creditors	40,063	(18,069)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	127,451	36,415
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

23 Analysis of donations and grants received

	2022 £	2021 £
Core funding - unrestricted		
Dentons UKMEA LLP Charitable Trust	1,000	1,000
Herbert Smith Freehills LLP	3,500	3,500
Jessie Spencer Trust	-	500
Jill Franklin Trust	-	500
Reed Smith LLP	5,000	5,000
The 1970 Trust	3,500	-
The 29th May 1961 Charitable Trust	5,000	5,000
The AB Charitable Trust	20,000	20,000
The Allen & Overy Foundation	5,000	-
The Bromley Trust	20,000	10,000
The Forrester Family Trust	5,000	-
The Garfield Weston Foundation	-	20,000
The Hadley Trust	70,000	70,000
The Kel Trust	-	2,000
The KW Charitable Trust	500	500
The London Legal Support Trust	10,000	10,000
The P&C Hickinbotham Charitable Trust	-	1,000
The Simmons and Simmons Charitable Foundation	7,500	-
The Souter Charitable Trust	3,000	-
Other grants	1,000	1,000
Donations	94,001	83,847
	<hr/>	<hr/>
Total unrestricted donations and grants	254,001	233,847
	<hr/> <hr/>	<hr/> <hr/>

Of the unrestricted donations £62,500 relates to one donor who wishes to remain anonymous (2021: £62,500).

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

24	Restricted donations and grants	2022	2021
		£	£
	Advice line		
	The Fairness Foundation	35,000	38,009
	The National Lottery Community Fund	30,000	30,000
		<hr/>	<hr/>
		65,000	68,009
	Community Care		
	Drapers Charitable Fund	-	7,500
	Global Giving	335	61
	London Basketmakers	1,000	-
	Porticus UK	10,000	20,000
	The Beatrice Laing Trust	5,000	3,000
	The Evan Cornish Foundation	-	10,000
	The Harrison-Frank Family Foundation (UK) Limited	2,000	2,000
	The Lord Faringdon Charitable Trust	1,000	-
	The Mulberry Trust	3,000	3,000
	The Peter Stebbings Memorial Trust	5,000	5,000
	The Schroeder Charity Trust	-	5,000
		<hr/>	<hr/>
		27,335	55,561
	Foreign National Prisoners		
	Trust for London	10,000	10,000
		<hr/>	<hr/>
		10,000	10,000
	Legal Education		
	The Legal Education Foundation		19,160
	Letters Clinic		
	The Access To Justice Foundation	-	34,438
	The Fairness Foundation	7,975	-

Note continued on next page

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2022 (continued)

Restricted donations and grants (cont)

Regional

C B and H H Taylor 1984 Trust	5,000	-
GJW Turner Trust	-	2,000
Kent Community Foundation	-	5,000
London Freemasons Charity	-	2,000
Sir John Priestman Charity Trust	2,000	-
The City Bridge Trust	6,750	-
The Essex Community Foundation	-	5,000
The Hadrian Trust	1,000	1,000
The Henry Oldfield Trust	-	7,500
The Lawson Trust	5,000	-
The Oakdale Trust	-	1,500
The Purey Cust Trust	3,000	-
The Thomas Farr Charity	2,000	-
The WA Cadbury Charitable Trust	-	10,000
The Walter Guinness Charitable Trust	4,000	4,000
	<hr/>	<hr/>
	28,750	38,000

Women

Didymus	5,000	-
Global Giving	284	697
Goldsmiths' Company Charity	40,000	-
Lady Edwina Grosvenor	-	10,000
The Eleanor Rathbone Trust	3,000	-
The Hilden Charitable Trust	7,500	-
	<hr/>	<hr/>
	55,784	10,697

Other

Matrix Causes Fund	-	4,862
Seven Bedford Row	-	1,500
The Tudor Trust	-	9,965
	<hr/>	<hr/>
	-	16,327

Total restricted donations and grants

	<hr/> <hr/>	<hr/> <hr/>
	194,844	252,192

Notes to the accounts for the year ended 31 March 2022 (continued)

25 Deferred grant/donation income 2022

	As at 1 April 2021 £	Grant received £	Released in year £	As at 31 March 2022 £
Reed Smith LLP	-	5,000	-	5,000
Anonymous donor	-	50,000	-	50,000
	<hr/>	<hr/>	<hr/>	<hr/>
	-	55,000	-	55,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reasons for deferral

Both donations were received late in March 2022 however their use was specifically intended for the next financial year.

Deferred grant income 2021

	As at 1 April 2020 £	Grant received £	Released in year £	As at 31 March 2021 £
<i>The Legal Education Foundation</i>	9,580	-	(9,580)	-
<i>The Garfield Weston Foundation</i>	20,000	-	(20,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	29,580	-	(29,580)	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Reasons for deferral*The Legal Education Foundation*

This grant is paid on a quarterly basis and the above amount was paid early ie prior to the start of the relevant quarter.

The Garfield Weston Foundation

The foundation made one grant payment of £40,000 to cover two years of activities.

PRISONERS' ADVICE SERVICE

England & Wales - Charity number 1054495

Accounts

Company number: 3180659

Charity Number: 1054495



Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2021

**PRISONERS' ADVICE SERVICE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

Name of charity/company Prisoners' Advice Service

Trustees

The trustees who served during the year and since the year-end are as follows:

Martine Lignon	Chair	
Tom Gilliard-Burden	Vice Chair	
Kassim Gaffar	Treasurer	
Eric Allison		to 30 April 2020
Jeanne Harrison		
Jeremy Harrison		
Katie Le-Billon		
Dominique Webb		
Rachel Mathieson		
Mandy Mahil		

Key management personnel

Lubia Begum-Rob – Executive Director

Registered Office 37 Eyre Street Hill
London
EC1R 5ET

Charity Registration Number: 1054495

Company Registration Number: 3180659

Bookkeeper Anne Craig

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

Bank CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

PRISONERS' ADVICE SERVICE CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

It is again with great pleasure that I introduce Prisoners' Advice Service's (PAS) annual, independently examined, accounts for the year 2020-21 with the Chair's Report.

I am pleased to report that throughout 2020-21 – and despite the pandemic – PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales through the provision of our telephone Advice Line, Letters Clinic, casework, Self Help Toolkits, Information Sheets, and quarterly publication, *Prisoners' Legal Rights Bulletin* (PLRB). Only our Outreach Clinics inside prisons and our corporate volunteer programme necessarily fell foul of COVID-19 due to lockdown in March 2020 and prohibited entry into prisons.

Throughout this difficult year, PAS remained the only charity in England and Wales providing free advice and information to adult serving prisoners regarding their legal, human and healthcare rights, conditions of imprisonment and the application of Prison and Immigration Law, and Family Law for women prisoners. It provided support and representation from qualified solicitors not replicated by the state, local authorities, any other third sector organisation or private business, or that did not qualify for Legal Aid.

On 12 March 2020, PAS closed its London office and set up remote working practices for all staff to allow them to work from home. Staff then continued to work from home for the whole of 2020-21. The smooth and efficient transition to remote working practices was made possible through agreement with the National Lottery Community Foundation, which immediately permitted PAS to use some of its £15,000.00 capacity-building award, made in 2019, to pay for the equipment and technology required for the Advice Line to work remotely, as well as any pieces of kit required by Caseworkers to work from home. In addition, The Persula (now Fairness) Foundation funded the purchase of a remote server, which, housed at the home address of our IT Support provider, ensured that, should the server go down, no-one had to travel to the office in order to reboot it.

Due to the suspension of outreach services, we were able to double the number of Caseworkers staffing the Advice Line and continued to do our best to answer all calls, the number of which skyrocketed after the first lockdown began. We received hundreds of calls from prisoners, every day that the Advice Line was running, worried about the potential spread of COVID-19 inside prisons and the rules and regulations concerning the virus that applied to them. From April 2020, we were contacted more than once every day by prisoners reporting mental health issues, up to twice a week with reports of self-harm and once a week by prisoners with suicidal thoughts. Our Caseworkers provided an ear, sent out information and advice and, in the most urgent cases, contacted Safer Custody, healthcare and prison governors to help protect the vulnerable. Over the course of the year, PAS successfully responded to a record 42,842 calls from prisoners, a rise of 75% on calls answered in the year 2019-20.

Conscious that prisoners are one of the few remaining communities that rely upon physical mail, PAS was also able to continue to receive – and to reply to – prisoners' letters, which were redirected to the secure home address of one of our Caseworkers. The Community Justice Fund – a pot of money made available in the wake of the pandemic – provided funding for two fixed-term Letters Caseworkers posts. As a result of lockdown, PAS had lost almost all of its corporate volunteer capacity, meaning that, by August 2020, a substantial backlog in prisoners' letters had begun to develop. With the arrival of these new members of staff at the beginning of September, the backlog was quickly minimised. In 2020-21, we sent out 7,846 letters to prisoners, 1,275 more than in the previous year.

During this singular year, PAS learned how quickly – as a small organisation – it could implement, and adapt to, remote services and working practices. The charity is incredibly proud of the fact that we were able to continue the majority of our work with next to no disruption as a result of the pandemic.

We could do this only through the remarkable energy of our staff. Throughout the year, PAS' senior management paid close attention to the health and wellbeing of its staff while working from home.

I gratefully acknowledge the sustained and highly professional engagement of all nine PAS trustees who served in 2020-21, and who, throughout the year, committed their experience in governance, finance, fundraising, voluntary sector management and understanding of the Criminal Justice System to the development and sustainability of the charity. I was delighted to appoint Tom Gilliard-Burden to the role of Vice-Chair on 14 September 2020.

Finally, on behalf of the Management Committee, I would like to express my gratitude to, and admiration for, all those who helped PAS to continue to realise its charitable aims in 2020-21. I particularly thank all of the hard-working staff, and express my deep appreciation of the loyal donors (trusts and foundations, corporations and individuals) whose sustained confidence in, and generous contributions to, PAS were vital in enabling its ongoing provision of services to prisoners in 2020-21.

Martine Lignon

Martine Lignon
Chair of the Trustees

PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also directors of Prisoners' Advice Service for the purposes of company law) present their report and the unaudited financial statements for the year ended 31 March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 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

The charitable objects of PAS, as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom;
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons, particularly by the provision of a free service of legal and other advice;
- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants;
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

Our main activity is to ensure that legal advice and representation are accessible to all adult serving prisoners in England and Wales, regardless of their ability to pay, and, particularly, concerning the application of Prison Law, the Prison Rules and the conditions of their imprisonment. The charity strives to fill the large gap that exists in access to justice for serving prisoners and our work safeguards the social welfare of prisoners when prison authorities overlook, or ignore, their legal and human rights within Prison Law.

PAS pursues prisoners' calls for help about their treatment in prison by providing advice and information and, where appropriate, taking legal action.

Examples of issues PAS can advise upon include: Adjudications, Categorisation, Contact with Children, Foreign National Prisoners, Healthcare, Human Rights, Indeterminate Sentences, LGBT+ Prisoners, Life Sentences, Parole, Probation, Property, Racial Discrimination, Recall, Resettlement.

The achievement of our aims will ensure that we are delivering relief to, and contributing to the potential rehabilitation of, serving prisoners. Often, the first obstacle that prisoners face in asserting their legal rights is that they do not know them. Our services are designed to inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

Strategies

The organisation runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach (inside prisons), Casework, legal information resources and a subscription-based rights bulletin. Through these services, prisoners are provided with information, advice, assistance and representation on Prison Law issues.

Measuring success

The work of PAS' Caseworkers is monitored via: bi-monthly casework meetings with all PAS' Caseworkers and its Director; individual meetings with the Director; regular Management Committee meetings. All prison visits and cases are logged on our databases and filed as required by PAS' contracts with the Legal Aid Agency. Success is measured regularly, based on the number of prisoners advised by phone and letter, the number of Outreach Clinics delivered and prisoners seen one-to-one, and by the number of legal cases taken on and the results of those cases.

Evaluation is recorded through the feedback of service-users. For a selection of prisoners, telephone monitoring feedback sheets are completed by the Caseworker while speaking with the service-user. At Outreach Clinics, prisoners give feedback via questionnaires, which are designed to collect both qualitative and quantitative data. Similar questionnaires, along with a Freepost return envelope, are sent out to prisoners with all letters. Quantitative data is also collected from our Access databases, and our telephone and letters records. Qualitative comments are particularly useful in determining whether our actions are resulting in improved conditions and awareness, and any changes we can make to further improve our services.

Significant activities and how they contribute to achieving our objectives

Our telephone Advice Line, by which we deliver legal advice, is open four days every week: Monday, Tuesday (evening), Wednesday and Friday. Our telephone number is globally cleared within all prisons throughout England and Wales, meaning that any prisoner is permitted to call us. In addition, we now deliver advice via a Freephone service specifically for women prisoners on a Tuesday morning. This number is also cleared within all women's prisons.

Our Letters Clinic, which processes around 4,000 letters from prisoners every year, can dispense more detailed legal advice.

Outreach Clinics inside prisons across England and Wales, where one-to-one sessions benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English.

Legal casework on behalf of prisoners whose situations would benefit from such a step. In opening cases, we ensure that prisons are made aware that they cannot get away with abusing, or ignoring, prisoners' rights, and we influence prison policy in the longer term.

Self-Help Toolkits and Information Sheets, designed to help prisoners understand and undertake some of the simpler legal processes by themselves.

Our triannual *Prisoners' Legal Rights Bulletin*, which is free-of-charge to prisoners and shares information about key cases and changes in Prison Law.

Volunteers

Volunteers would usually play a vital role in the day-to-day running of PAS services, with some 60 attending our London office over a typical year. Their main purpose is to assist Legal Caseworkers by responding to the large volume of general enquiries – particularly by post – as well as casework. In 2020-21, PAS lost the vast majority of its volunteers due to lockdown. It is our intention to restart the volunteer programme post-pandemic, as soon as we are able to.

Charity Commission guidance

In 2020-21, PAS' trustees paid due regard to the guidance published by the Charities Commission on public benefit when exercising their powers and duties, where relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Director

From 1 April 2020 to 31 March 2021, Lubia Begum-Rob continued in her role as Director of PAS. She was responsible for the day-to-day running of the charity on behalf of the Management Committee, and her duties involved a mix of advice, advocacy, litigation, staff and volunteer management and fundraising.

In her role as Race and Religious Discrimination Caseworker, Lubia answered telephone calls and letters from prisoners and pursued several cases on prisoners' behalf (see below). In this capacity, she was actively co-supervised by the Chair of the Trustees and by a senior, very experienced, prison lawyer throughout the year. This structure ensured that she was supported in all aspects of her work.

Throughout 2020-21, Lubia represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS continued as a member of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Immigration Law Practitioners' Association, the Discrimination Law Association, the National Council for Voluntary Organisations, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

Lubia was particularly successful in overseeing the charity's response to the pandemic after the PAS office in London was closed due to lockdown, on 12 March 2020. With outreach services within prisons suspended, PAS focussed its attention on ensuring that the charity's core service, the telephone Advice Line, and its Letters Clinic both continued with virtually no discernible disruption to prisoners. With assistance from PAS supporters, The National Lottery Community Fund and The Persula (now Fairness) Foundation, Lubia oversaw the successful, swift, transfer of these services to remote working systems. With caller volume rising steeply during the pandemic, Lubia was able to amplify the number of staff operating the Advice Line and almost double the number of calls it had successfully responded to in the previous year.

Throughout the year, Lubia worked diligently with the Head of Fundraising and Communications to raise the profile of PAS. In the early stages of the pandemic, she ensured that PAS played a leadership role in advocating for prisoners' rights, when many were locked in their cells daily for 23 and a half hours:

- On 16 March 2020, PAS issued a statement via its website, social media and e-newsletter, calling on the government to assist in slowing down the spread of COVID-19 in prisons by releasing the following groups of prisoners:
 - All those aged over 75, no matter what their conviction;
 - Those over 50 convicted of non-violent, non-sex crimes;
 - Those held under immigration detention powers, in prison or detention centres;
 - All those with under a year of their sentence left to serve;
 - All prisoners with physical disabilities;
 - People awaiting extradition;
 - IPP prisoners whose tariffs had expired.

- On 30 March 2020, PAS published a Compassionate Early Release template letter – again via its website, social media and e-newsletter – for anyone to use if they believed that a prisoner should be released early on compassionate grounds, given the extreme circumstances of the pandemic. The template asked prison Governors to recommend to the Secretary of State for Justice that a prisoner be released on compassionate grounds, or to consider an application for the temporary release of the prisoner. This was downloaded 2,876 times within a few days of publishing.

- On 15 April, we sent an urgent letter to the Secretary of State for Justice / Public Protection Casework Section, calling for the existing guidance on Early Release on Compassionate Grounds to be amended to reflect the current pandemic situation and permit the release of prisoners in categories recognised as particularly vulnerable to COVID-19.
- On 23 April, we published the Government Legal Department’s (GLD) Guidance dated 09/04/2020, “COVID-19: ROTL on Compassionate Grounds – Pregnant women, MBUs and the Extremely Medically Vulnerable”, which had not previously been available in the public domain.
- On 1 May, we published a further four guidance and policy documents relating to the treatment of prisoners during the pandemic, which should have been, but were not, available to the public at that time. These were:
 - Exceptional Regime and Service Delivery - 27.03.20
 - Her Majesty's Prison and Probation Service (HMPPS) Cohorting Guidance – 31.03.20 (updated 15.04.20)
 - HMPPS Operational Guidance Temporary Regime to reduce risk – 24.03.20
 - Standard Operating Procedure (SOP) Use of PPE.
- On 2 June, we published information on End of Custody Temporary Release (ECTR).
- On 24 June, we published new HMPPS notices to prisoners and families.
- On 25 November, we published new HMPPS Cohorting & Compartmentalisation Strategy for prisons during the pandemic.
- On 4 December, we created a new addition to our Information Sheets, “COVID-19 – What to Expect in Prison”, updating prisoners on COVID-19 management in the Prison Service. The new sheet addresses some of the questions most often asked of PAS regarding the pandemic. It has been downloaded 204 times from our website.

In a further response to the pandemic, in March 2021, PAS launched a new Freephone telephone number to encourage women prisoners to call while our Outreach Clinics remained suspended. Originally a pilot project for two months, this service is now available every Tuesday morning between 10am and 12.30pm.

In 2020-21, Lubia also oversaw the creation and launch of two, new, Self-Help Toolkits aimed at lesbian, gay and bisexual (LGB) prisoners and transgender prisoners respectively. Designed to help LGBT+ prisoners understand their legal and human rights whilst incarcerated, *A Prisoner’s Guide to LGB Rights* and *A Prisoner’s Guide to Trans Rights* constituted some of the first works published addressing the experience of LGBT+ people in prison in England and Wales.

Finally, on 23 November, PAS held its first online event to launch formally the new toolkits. Participants in the panel discussion included author of the kits, Barrister at No 5 Chambers, Stuart Withers, Dr. Sarah Lambie, founding member of the Bent Bars Project and Reader in Criminology & Queer Theory at Birkbeck, University of London, and Dean Kingham, solicitor at Swain and Co and a Committee member for the Association of Prison Lawyers, who had previously acted for transgender women prisoners. The event was Chaired by former PAS co-Director, Deborah Russo and hosted by Cooley (UK) LLP. It was recorded and made available to view on PAS’ YouTube channel.

Race and Religious Discrimination Caseworker

In addition to her duties as Director, in 2020-21, Lubia Begum-Rob continued to advise prisoners who suffered ethnic or religious discrimination. Her work with Black, Asian and Minority Ethnic (BAME) prisoners included helping them transfer away from racially-motivated persecution or assault, pursuing

redress when they were unjustly accused or placed on report and advocating for them to be able to practise the basic tenets of their religion.

According to the Prison Reform Trust's Winter 2021 Prison Factfile, 27% of the prison population in England and Wales – 21,574 people – were from a minority ethnic group. Black people are 53%, Asian 55%, and other ethnic groups 81%, more likely than white people to be sent to prison for an indictable offence at the Crown Court. In 2020-21, 43% of calls to our Advice Line came from prisoners who identified as BAME. Lubia also opened 14 new cases on behalf of prisoners during the year.

Race and Religious Discrimination Caseworker Case Study

Prisoner A was a practising Muslim who maintained his faith throughout his time in custody. He was in open conditions and asked to be allowed to leave his cell and pray with a neighbour in the corridor outside his cell, as both prisoners' cells were too small to allow more than one person to pray on the cell floor. Prisoner A asked that this be permitted only once a day, in the very early hours of the morning before the wing awoke, so that he and his neighbour could perform the most important prayer of the day communally, and in silence. This was initially refused, as the request fell outside the requirement for prisoners to remain in their cell throughout the night until the morning call. It was also deemed a potential health and safety risk to other prisoners who might need to leave their cell at that time.

We wrote and asked that the prison accommodate this 'gathering' for the 10 minutes it took to quietly complete the prayers, in an area that kept the doorway to each cell on the wing clear for entry and exit, as, otherwise, where this was practicable, a refusal would arguably give rise to a claim in damages for religious discrimination. The prison permitted the arrangement to begin the day they received our letter.

Women Prisoners' Caseworker

On 8 September PAS' dedicated Women Prisoners' Caseworker, Kate Lill, returned to work, having been on maternity leave from the previous September.

Before that date, the responsibility for the majority of our work with women had been temporarily assigned to PAS' Partnerships Manager, Jane Finnis, who had covered for Kate during previous maternity leave.

In March 2021 – as previously mentioned – Kate inaugurated the Freephone project for women prisoners to encourage those who might otherwise have come along to one of our Outreach Clinics to call.

Kate also revived the Women Prisoners' Justice Group (WPJG), which was partly set up by her in February 2018 and then suspended temporarily during her absence. PAS was grateful to the project funder, Edwina Grosvenor, for her patience and understanding in allowing her support to be deferred until Kate's return.

In 2020-21, 7% of calls to our Advice Line came from women. Nine new cases were opened on behalf of women prisoners during the year.

Women Prisoners' Caseworker Case Study

PAS was representing Prisoner B in parole proceedings, the review of which had started just before the pandemic hit in March 2020. Prisoner B's case had been listed for an oral hearing in April 2020, but all face-to-face hearings inside prisons were suspended due to the pandemic.

Prisoner B was a 60-year-old woman prisoner serving an Imprisonment for Public Protection (IPP) sentence, the original tariff for which had been set at six years and eight months. Then a prisoner of 11 years, Prisoner B suffered from severe mental ill-health, including schizoaffective disorder, and had cognitive deficits that placed her in the lowest 2% of the population. She was illiterate when she came to prison. She also suffered from serious health issues, including Chronic Obstructive Pulmonary Disease (COPD). She was subject to an annual Parole review.

Prisoner B's Prison Offender Manager (POM) and Community Offender Manager (COM) did not recommend her release at the paper review stage in March because she had not completed any overnight Release on Temporary Licences (ROTLs). However, they did state that they would recommend release at an oral hearing, because the time lapse would allow for the prisoner to complete overnight ROTLs. All ROTL, too, was then suspended due to the pandemic, leaving the prisoner in limbo.

Although remote hearings were being held, it was determined that Prisoner B should have a face-to-face hearing because of her vulnerabilities. By September, an oral hearing had still not been listed. PAS reviewed the case at that time and recognised that, while the only issue precluding a recommendation for release was the lack of overnight ROTLs, in their recommendations, the POM and COM had not linked the completion of ROTLs to a reduction in risk. Rather, the reason they had suggested post-ROTL release was to make Prisoner B's reintegration into the community easier for her.

PAS reached out to both the POM and COM to explain that completion of ROTLs did not impact the test for release in this case. Both then agreed that they would recommend release without ROTLs (particularly as it was not clear when these might resume). PAS requested that the Parole Board direct up-to-date reports from the POM and COM, with the view to Prisoner B's continued detention being reviewed again on paper. The Parole Board agreed.

There was then a significant delay in reports being prepared due to issues with the administration at the Parole Board and the COM having fallen ill with COVID-19, but, once these were provided, PAS prepared written submissions requesting that Prisoner B be released. The Parole Board then directed her discharge on the paper evidence.

Due to the delay, however, the prisoner had lost a place at an Approved Premises (AP) that had been found for her. PAS and the POM and COM worked hard to find an alternative and, although later than hoped, a bed was found in an AP with relevant support, including a Woman's Advocate. The prisoner was released – finally – in June 2021.

Outreach Caseworker (Men's Estate)

In 2020-21, although there was no in-person outreach taking place, PAS' Outreach Caseworker, Nicki Rensten, continued to advise prisoners through letter and telephone enquiries, and maintained a varied and complex caseload of legally aided and pro bono matters, including parole applications, Category A reviews and complaints about release licence conditions.

She dealt with hundreds of telephone and letter enquiries, and opened new cases on behalf of 18 prisoners. Additionally, she continued to either respond herself, or triage to other Caseworkers, to the many emails that PAS received daily from prisoners' families and friends.

In-line with the specialist outreach advice sessions which Nicki had previously provided to Foreign National Prisoners, much of her telephone and written advice continued to focus on assisting those prisoners whose queries relate to the contiguity of their criminal sentence and their immigration status, including advice on both voluntary and forcible repatriation to prisons abroad, deportation appeals, and the application of the early removal scheme.

Outreach Caseworker (Men's Estate) Case study

Nicki advised Prisoner C, who had been convicted of the murder of an adult male. While he was remanded in custody, before his trial, Prisoner C received visits from family members of all ages. However, after his conviction and sentencing, he was told he could no longer have visits from his younger sibling and cousins, as he was a risk to children. The rationale for this decision was that the murder had been witnessed by someone under the age of 18.

We wrote to the director of the prison, asking for the restrictions to be reviewed, quoting the case law which says that the prison should assess the risk someone poses to children in a custodial setting, not the risk they would pose if out of the prison. After a considerable amount of further correspondence,

the prison finally accepted this and concluded that Prisoner C did not pose a risk within prison and should not be prevented from receiving visits from the young members of his family.

Community Care Caseworkers

Throughout 2020-21, PAS' two Community Care Caseworkers, Laura Orger and Laine Ritchie, continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues and those with learning difficulties, across England and Wales.

Laura and Laine were frequently asked for assistance where prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release. In 2020-21, 24% of calls to our Advice Line came from prisoners 51 years of age and over. Such prisoners account for 17% of the prison population (Prison Reform Trust, Winter 2021 Prison Factfile). 37% of calls came from prisoners with intellectual and/or physical disabilities, chronic health issues or learning difficulties. Such prisoners account for 36% of the prison population.

During the pandemic, these were the service-users most likely to be severely affected by COVID-19. In addition, healthcare services in custody were heavily restricted throughout. Prisoners struggled to speak to GPs via telephone or to receive an appropriate physical examination. Mental health support declined due to restrictions, however mental health issues were hugely exacerbated by the isolation of cell confinement in lockdown. This led to an increase in enquiries from prisoners seeking legal recourse to challenge inadequate systems.

Laura and Laine first attempted to resolve community care issues by writing to the bodies in question, setting out the law and what they expected to be done, but, where necessary, they issued Judicial Review proceedings to ensure the best result for clients. Throughout the year, the two opened 17 new cases helping older, ill and disabled prisoners, and assisted with countless pro bono queries via advice line, letter and email.

Community Care Caseworkers Case Study

Prisoner D was a lifer, who was 18 years over his original IPP tariff of three years for manslaughter. He had a history of childhood abuse and substance misuse and was a diagnosed schizophrenic. When he contacted PAS, he was being held in an Open Prison and had been hoping to be released in due course.

Despite his many years in prison, the Parole Board made a negative decision on his release by looking at his paperwork, parole dossier and the written recommendations of professionals, without having an oral hearing at which Prisoner D could speak. The reason for denial was that – as a result of the pandemic – he could not do Resettlement Overnight Releases (RORs) from Open Prison to prove he had reduced his risk in conditions of lesser security. RORs had ceased due to Covid-19. This meant that Prisoner D would have a further two-year wait in prison until his next parole review.

We challenged the decision and requested an oral hearing as fairness demanded this. We located a suitable placement in the community for Prisoner D to be released to – with monitoring and 24-hour support for ex-prisoners who have become institutionalised – so that he might rehabilitate into the outside world.

We obtained the support of his external Probation Officer for this placement and she agreed to back his discharge on the basis that he was released to this supported accommodation. Prisoner D was able to view the accommodation by video link and was very happy with it. Staff at the placement also provided a positive assessment for the Parole Board. We contacted the relevant local authority and Clinical Commissioning Group (CCG) responsible for funding the placement. When funding was not forthcoming, we sent a Pre-Action Letter with a view to issuing Judicial Review proceedings against them.

The local authority and CCG then recognised their legal duties towards this vulnerable prisoner, under s117 of the Mental Health Act, and agreed to fund the placement. The prisoner was then in a very good position to obtain a release, as he now had a suitable release address that could provide support and monitoring, the support of Probation for this plan and an oral hearing at which to argue his case for release. If PAS hadn't taken on Prisoner D's case and challenged the paper decision, he would have been detained further, for at least two more years until the following parole review.

Advice Line Caseworker

During 2020-21, Harry Wade dispensed advice and support to all prisoners who reached out to PAS for help using our telephone Advice Line. Of Harry's four days per week at PAS, two whole days were spent responding to callers to the Advice Line, alongside the other Caseworkers staffing the line on Monday, Wednesday and Friday, which meant that that service ran to a five-day equivalent provision.

Advice Line Caseworker Case Study

Prisoner E, a low risk, Category D (minimal security) adult male, serving four-and-a-half years for an offence of Fraud, called PAS' Advice Line about the new government guidance on End of Custody Temporary Release (ECTR) issued in light of the pandemic.

Prior to lockdown, Prisoner E had been working in the community on five daily ROTLs (release on temporary licence) per week, visiting his partner and helping to care for their disabled child. After lockdown, he was unable to provide this assistance and his partner was left to cope on her own. Although he was within the last two months of his sentence, he contacted PAS after the prison informed him that he was ineligible for ECTR.

We advised him that he was, in fact, eligible for consideration under ECTR guidance, and he was identified as such by the ECTR team. The prisoner signed the application paperwork for ECTR on 16th April 2020.

PAS corresponded regularly with the prison and the ECTR team, pressing for Prisoner E's application to be considered urgently, and for information regarding the application's progress to be relayed to the prisoner and his partner. The prisoner's ECTR was finally granted on 28th May.

This case highlighted the distress caused to prisoners and their relatives by the lack of transparency surrounding ECTR applications. PAS subsequently communicated to the head of the ECTR team the importance of keeping prisoners informed during such a distressing time.

Partnerships Manager and Caseworker

In 2020-21, Jane Finnis continued to develop her role as Partnerships Manager at PAS, responsible for managing the relationships between the charity and the various corporate law firms that assist us. Jane is also a Caseworker / Manager and was responsible for the line-management of Kate Lill (Women Prisoners' Caseworker), Harry Wade (Advice Line Caseworker) and Laine Ritchie (Community Care Caseworker). During Kate's maternity leave, she was responsible for PAS' work with women prisoners.

During 2020-21, Jane oversaw PAS' continued work with corporate firms, Cooley LLP, Dentons, Herbert Smith Freehills, Reed Smith, White & Case and Gibson Dunn.

Before lockdown, PAS' in-office corporate volunteer scheme with these companies was working extremely well. The scheme involved partners' employees volunteering to work to a rota in PAS' London office for a half-day at a time. Volunteers usually assist PAS with responding to letters from prisoners, with research and, for those with greater experience, with case files.

After lockdown, we lost the majority of this volunteer provision, which meant a considerable reduction in capacity, particularly with regard to the Letters Clinic. (As described elsewhere, PAS was able to counter this loss of capacity by appointing two, fixed-term, Letters Caseworkers, funded by the Community Justice Fund.)

During 2020-21, our corporate partners were able to provide assistance with the production of the *Prisoners' Legal Rights Bulletin*, both by drafting case summaries and with its printing. Cooley LLP also hosted our online panel discussion in November, while many of the firms involved fund our work directly with grants or donations (see fundraising report below).

Justice First Fellow

2020-21 saw the final year of PAS' two-year Justice First Fellowship. Funded by The London Legal Education Foundation (TLEF), Alice Gambell spent over one-and-a-half years as a Fellow at PAS, leaving the charity on 2 October 2020. PAS remains grateful to TLEF for making the Fellowship a valuable reality.

Telephone Advice Line

Throughout 2020-21, and more than ever, our telephone Advice Line was the key channel through which we were able to advise prisoners on their legal, human and healthcare rights and, where necessary, pursue justice for them. Due to the suspension of outreach services – and with caller volume soaring – PAS was able to double the number of staff operating the line and almost double the number of calls it had successfully responded to in the previous year. Over the course of the year, PAS successfully responded to 42,842 calls from prisoners, a rise of 75% on calls answered in 2019-20, highlighting the great demand for the service throughout the year of the pandemic.

The Advice Line is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all.

Letters Clinic

Throughout the pandemic, PAS was keenly aware that prisoners remain one of the few communities of people who still send letters and we were happy that we were able to keep that line of communication open.

At the start of lockdown, PAS immediately lost all of its corporate volunteers – and, thereby, some considerable capacity – whose main purpose was to assist Caseworkers by responding to the large volume of physical mail that we receive daily.

Initially, we were unable to keep up with the usual flow of letters to the office. In the four months after lockdown, we sent out 1,149 letters, 55% fewer than the 2,540 sent in the four months before, and there was a growing accumulation of unanswered mail. We applied to the Community Justice Fund – a pot of money set aside by some of the bigger London legal charities – for emergency COVID-19 funding for two, dedicated, Letters Caseworkers roles. The bid was successful and the two roles were appointed in September 2020. The backlog of mail was then quickly dealt with and, over the year between 1 April 2020 and 31 March 2021, we were able to send out 7,846 letters.

The Letters Clinic provides the opportunity to convey more detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users.

Legal Casework

In the year 2020-21, PAS Caseworkers took on 69 legal cases. This is down on the previous year, when we took on 95 cases, and is due to the increased focus on the Advice Line and the upsurge in calls coming through.

Taking on cases goes further than the provision of one-off / limited telephone or letter advice, or a single exchange with a prison regarding a client's problem, and instead entails a more thorough assessment of whether the prisoner has a legal case to challenge their treatment. Often, we act for prisoners by writing representations on their behalf and attending hearings to advocate for them.

Of cases opened in 2020-21, issues with Recall accounted for 20 (29%), assistance with Parole accounted for 11 (16%) and Category A male prisoners six (9%). Other issues included Imprisonment for Public Protection (IPP) sentences, Categorisation and Adjudications.

Family Law Guides, Self Help Toolkits & Information Sheets

In 2020-21, PAS continued to regularly update our series of four Family Law Guides for women prisoners, 11 Self Help Toolkits and 33 Information Sheets, all downloadable from our website. Two new guides for LGBT+ prisoners were published in November 2020.

These guides, kits and sheets explain legal processes and prisoners' rights, covering topics such as child-care, how to progress through the prison system, discrimination, categorisation, transfers, visits and rights for specific client groups.

All guides, kits and sheets are sent out to prisoners by our Caseworkers and volunteers and are available for families of prisoners and other prison sector organisations to read and download from our website.

Prisoners' Legal Rights Bulletin

We continued to reach a large prisoner readership through our bulletin, which was published three times in 2020-21, and to which 920 prisoners were subscribed. The bulletin was free to prisoners, and contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman and the Information Commissioner's Office.

As well as prisoners, subscribers to the bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to corporate law firms, Cooley, Herbert Smith Freehills and White and Case, who printed the three editions of the PLRB for us on a pro bono basis in 2020-21.

Fundraising and Communications

In 2020-21, PAS was most grateful to receive major unrestricted grants from loyal, regular, supporters The Hadley Trust (£70,000), The AB Charitable Trust (£20,000) and The London Legal Support Trust (£10,000). We also continued to benefit from the two-year award from The Garfield Weston Foundation (£40,000 over two years), made in 2019-20.

We received the second full year (£30,000) of our five-year award of £165,000 from The National Lottery Community Fund in support of our core, telephone Advice Line service. This award originally included an additional £15,000 to support capacity-building initiatives, some of which the lottery quickly permitted us to use to help make the move to remote working in March and April 2020. PAS was extremely grateful to the National Lottery Community Fund for allowing this.

In 2020-21, we received (on 6 April 2021) the second year of a generous three-year award in support of our work with women from Goldsmiths' Company Charity (£60,000 over three years). We also received the second year of a three-year award from Trust for London (£30,000 over three years) in support of our work with Foreign National Prisoners (FNPs), and a top-up grant from The Bromley Trust (£10,000) in support of core costs. The Evan Cornish Foundation again showed interest in our work by granting an award (of £10,000) in support of our work with older and disabled prisoners.

2020-21 saw the end of a two-year grant from The Legal Education Foundation – of £67,121 – to enable PAS to host a Justice First Fellow traineeship, while Julian Richer, through his Persula (now Fairness) Foundation, awarded a further grant of £35,000 in support of the Advice Line and the dedicated Advice Line Caseworker role at PAS. We also thanked Julian Richer in March 2020, for his funding of a remote server to support our isolated working systems during the pandemic.

Individual donations included a fourth, unrestricted, gift from a donor who wished to remain anonymous (£50,000) and the third year of a three-year commitment from Lady Edwina Grosvenor in support of our work with women (£10,000). We thank all those who made personal donations in support of our work in 2020-21.

During the year, PAS received financial support from corporate law firms, including Reed Smith LLP (£5,000 unrestricted), Matrix Chambers via their Matrix Causes Fund (£4,862 in support of our new Self-Help Toolkit, *Fathers in Prison: Contact with Children*), Herbert Smith Freehills LLP (£3,500 unrestricted) and 7BR (£1,500 again in support of our new toolkit). We were most grateful to all of the corporates who supported our work, financially and otherwise, throughout the year.

In 2020-21, we continued to raise our online and social media profile. Monitoring of website statistics showed that there were 66,412 views of the PAS website in the year, with 25,751 unique visitors. The most frequently viewed pages after the home page, the volunteer and contact pages, were the Self-Help Toolkits page and the Prisoners who are LGBT+ page. The highest referrers after search engines were Facebook, younglegalaidlawyers.org and the National Pro Bono centre website. The audience was predominately UK based, followed by the USA.

Between 1 April 2020 and 31 March 2021, PAS tweeted 232 times on Twitter and made 213,518 impressions, with an average of 585 impressions per day, and 4,992 actual engagements, 14 each day. There was a total increase of 315 followers during this time, taking our total number of followers to 2,784. On Facebook, at time of writing, PAS had 1,138 followers.

Thank you

Finally, we were most grateful to all our supporters in 2020-21, many of whom are listed below in Note 23 to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners; each played a part in maintaining and expanding PAS' services over the past year.

FINANCIAL REVIEW

It should be noted that PAS does not seek or accept Home Office or Prison Service funding, and is completely independent of the Prison Service.

Financial Position

The Statement of Financial Activities shows a total surplus of £61,880 (2020: surplus of 64,161) of which a surplus of £55,346 (2020: surplus of £38,341) relates to unrestricted funds and a surplus of £6,534 (2020: surplus of £25,820) to restricted funds. Unrestricted income for the year was £297,645 (2020: £306,230), and unrestricted expenditure was £242,299 (2020: £267,889). Restricted income for the year was £252,192 (2020: £234,807), and restricted expenditure was £245,658 (2020: £208,987).

The funds of the charity at the end of the year were £295,817 (2020: £233,937) consisting of unrestricted funds of £203,465 (2020: £148,119) and restricted funds of £92,352 (2020: £85,818).

Further details of the charity's performance can be found in the Statement of Financial Activities on page 22, the Balance Sheet on page 23 and the Statement of Cash Flows on page 24.

Funding sources for the period 2020-21 included casework legal income of £62,685 (2020: £52,834) from the Legal Services Commission and other legal fees, providing a net contribution of £39,718 (2020: £30,084) before salary and overheads.

There was also income arising from restricted and unrestricted grants, as well as donations from individuals.

Reserves Policy

Free reserves held on 31 March 2021 were £203,465 (2020: £148,119) representing almost five months' operating costs.

As a guideline, the Management Committee aims to hold six months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

Risk review

The management committee continually monitors and regularly discusses any possible financial risk to the charity. This is discussed in conjunction with operational risks and their possible effect on the charity's finances. For fuller details please refer to "Risk review" in the "Structure, Governance and Management" section on page 18.

FUTURE PLANS

The Management Committee has set the following ongoing objectives for PAS:

- i. To continue to provide and improve a free, high quality, accessible legal advice and information service to adult prisoners in England and Wales and their legal advisers;
- ii. To maintain publicly-funded casework;
- iii. To increase awareness of PAS as the main provider of information about Prison Law;
- iv. To identify the unmet needs of prisoners not currently taken up by PAS' services and to expand the range of services to meet those needs, including geographical range;
- v. To work towards holding six months' operating costs in reserve at any one time.

The organisation has developed and evolved its activities to ensure sustainable delivery of its objectives for 30 years, and it continues to review and monitor these objectives against its strategies as the legal and political fields of prisoners' rights proceed through different landscapes. The plans for the future are to continue delivery of the existing services and to adapt the outreach service in keeping with the limitations imposed by the pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

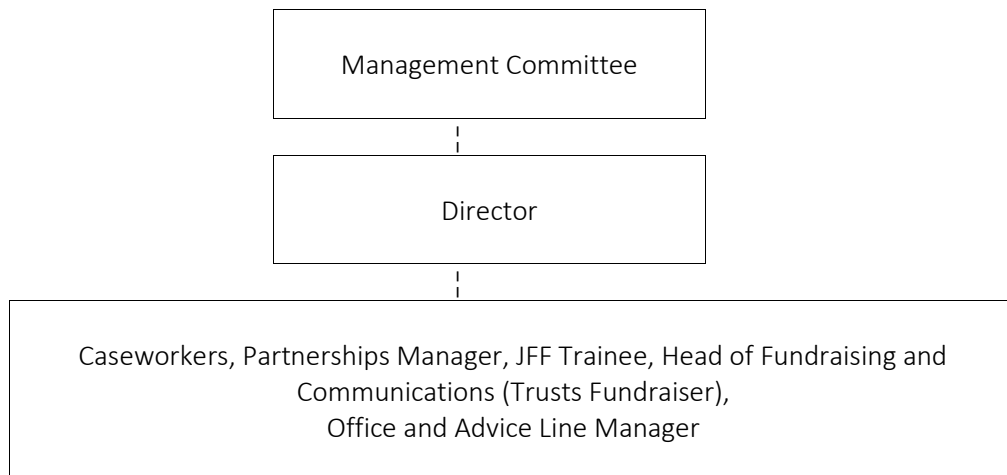
Prisoners' Advice Service (PAS) was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 October 2015.

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 at 31 March 2021 was nine (2020: eight). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Organisational Structure

The Management Committee comprised of the trustees, who were also directors of the company under Company Law. All Management Committee members were expected to have an interest in Prison Law and new members had an induction whereby they spent a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS was as follows:



The Management Committee had general control of, and managed, the charity’s administration. It delegated certain powers and functions to the Director, Lubia Begum-Rob, including the day-to-day running of PAS. This included the power to recruit staff to run the Company. Among other duties, the Management Committee was also responsible for ensuring that actions taken were in the best interest of PAS. This included matters of finance. In this capacity, in 2020-21, it continued to liaise with the Director, the Head of Fundraising and Communications and other staff members at Management Committee meetings throughout the year in order to discuss finances, among other matters.

The Management Committee met once every two months in 2020-21. The Committee can vary the frequency as it feels appropriate. Its activities included:

- i. providing input, or making decisions on, significant or strategic issues affecting the charity;
- ii. monitoring the charity’s financial position;
- iii. checking compliance with legal and regulatory requirements;
- iv. making any other decisions considered appropriate by the Committee;
- v. approving the business plan.

The officers as at 31 March 2021 were:

Chair	Martine Lignon
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

Recruitment and appointment of new trustees

PAS’ recruitment of new trustees results either from the need to replace a standing-down trustee or from the identification of specific skills or experience that the Board/Management Committee (MC) requires or would benefit from.

The role advertisement is designed by the Chair after consultation with PAS Director, on the basis of a skills and competencies analysis. It is placed on PAS website under *Vacancies* and publicised by Clinks (in the *Light Lunch*), the Criminal Justice Alliance Bulletin, the Small Charities Coalition, Charity Job, Getting On-Boards and some other platforms.

Applications are received by PAS’ Office Manager who forwards them to the Chair. Having read them carefully, the latter anonymises them and forwards them to the Director and all trustees, without any comments, asking them to respond with a “Yes” or “No” to candidates being shortlisted, and any comments they would care to make. A majority decision results in a list of shortlisted candidates that the Chair disseminates to trustees and Director for ultimate agreement.

Shortlisted applicants are invited for interview. The interviewing panel systematically comprises of two trustees (not necessarily including the Chair, if, for instance, she happens to know one or more of the applicants) and the Director.

Post interview, the panel's selection is communicated to the whole Board for approval. The successful applicants are invited to attend the next Board/Management Committee meeting at which they will introduce themselves to those trustees who did not sit on the interviewing panel – and will be formally established as trustees.

Policies and procedures for the induction and training of trustees

Once the interviewing panel's selection has been approved by the Board/MC, the recruited applicants receive PAS' *Trustees Induction Pack* and associated resources, with which they must familiarise themselves before attending their first PAS Board/MC meeting.

At this stage, the Chair encourages them to read the *Charity Trustee Welcome Pack*, from the Charity Commission, and to join the Charity Commission's mailing list for training purposes and governance updates.

On the more interactive side, newly appointed trustees attend an induction session that takes place at PAS' office, when they meet with the Chair, the Director and as many members of the PAS team as can be arranged. They are deliberately left to raise any question they wish to ask from staff members outside the Director's and the Chair's presence.

Trustees are, obviously, kept informed, either by the Director or the Chair, of any important development or legislation that would affect their role and actions as trustees, e.g. GDPR; workplace pension scheme/auto-enrolment, etc.

The bi-annual review of PAS' Business Plan, which culminates in the yearly October review meeting, offers a constantly effective opportunity for training and re-training in matters of governance and strategy setting.

Arrangements for setting pay and remuneration of key management personnel and any benchmarks, parameters or criteria used

PAS aims to have a pay policy that attracts, rewards and retains staff. The pay and benefits PAS offers to staff are set at a similar level for similar jobs. In implementing this policy, PAS will ensure that the pay policy complements and reflects other policies, including recruitment and selection procedures, equality and diversity considerations, and PAS's core values. PAS aims to ensure that the pay structure is as simple as possible. It is essential to PAS that the whole staff pay bill remains cost effective and affordable. PAS aims to ensure a regular and transparent mechanism for deciding upon the grading of posts, review and appeal.

PAS uses the National Joint Council (NJC) pay scales and awards, since these are negotiated nationally each year, are clear and objective measures, and are widely recognised in third sector organisations.

Details of all the current NJC scales are published each year once agreed, generally in the summer or early autumn, and these are then adopted by PAS subject to affordability, with any increases backdated to April, again subject to affordability.

The trustees are responsible for reviewing the role and responsibilities of the Director and setting the pay for this position. This is done with reference to the NJC's pay scales and awards, and the criteria and benchmarks used by the council. The trustees will identify criteria and benchmarks in common with the NJC, and any extraordinary criteria related to the charity and the Director's role. The remuneration will then be set as close to market value as permitted by the charity's financial resources.

The Director will be responsible for drafting the job description and person specification for any new post, and will decide which grade fits its requirements in consultation with specified Trustees. This will be judged in reference to the following factors: a detailed comparison of skills and responsibilities with other posts and the impact of different posts.

An evaluation of the above will culminate in an assessment of the grade related to the post and the relative ranking of the post within PAS.

Relationships with related parties and any other charities and organisations with which the charity co-operates in the pursuit of its charitable objectives

PAS works alongside St Giles Trust in teaching a National Vocational Qualification (NVQ) (level 4) in Information, Advice and Guidance within prisons. Our Caseworkers teach sessions on Prison Law to prisoners who are trainee Peer Advisers. Participants are awarded with a certificate upon completion of the course. PAS and St Giles Trust strive to educate prisoners to use their sentences productively and to engage constructively with prison, to gain skills and training and work towards rehabilitation.

As well as St Giles Trust, PAS regularly works with charities, Women in Prison, the Prison Reform Trust, Rights of Women, the DePaul Trust, UNLOCK, St Mungo's, etc. PAS provides the legal dimension that many of these organisations lack so we both take referrals from them, and seek their specialist knowledge in various aspects of the prison system where relevant. We also receive referrals from The Howard League for Penal Reform, which represents prisoners who are under 21 in legal matters. As PAS represents adult prisoners, our services are complementary, leading to numerous cross-referrals.

PAS' Director sits on the executive committee of the Association of Prison Lawyers – which responds to Legal Aid consultations – strengthening PAS' position as a Legal Aid agent. PAS holds Legal Aid contracts in Public Law and Prison Law.

Risk Review

The Director and Management Committee members were responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aimed to ensure that appropriate action would be taken were a case to fall outside of acceptable risk levels. Other risks to PAS were considered at the annual review of the business plan when organisational strengths and weaknesses were reviewed.

As part of our annual business planning cycle, PAS has a comprehensive risk register that is used to identify:

- Key risks to the organisation
- Probability of the risk becoming an issue
- Potential impact of each risk
- Preventative actions and steps that can be taken to mitigate each risk

Risks are then grouped based on the likelihood of a risk becoming an issue and the severity of its impact on the organisation, should it materialise. This helps to inform the time and attention given to managing individual risks, ensuring we take a proportionate approach.

We carry out a fulsome review of the risk register as part of our business planning process, as well as regularly reviewing risks to make sure they are still relevant.

By way of example, one key risk facing PAS at the time of going to print is summarised below:

1. Long-standing donors ending their support.
 - a. Probability: Medium
 - b. Impact: High – would cause a significant shortfall in PAS funding that would be difficult to fill either from another single donor or from multiple funding sources.
 - c. Severity of the risk to PAS: high

- d. Mitigation: diversification of funding streams, strengthening funder relationship management capacity, identifying and engaging with alternative funders who could help close any gap, and identify non-critical services that can be reduced if needed to help manage costs.

The pandemic may also affect PAS' financial position, going forward, in that one of our key services – outreach work inside prisons – remains suspended at this time and in that that service would ordinarily attract particular pots of geographically-based funding.

STAFF MEMBERS

Lubia Begum-Rob	Director / Race and Religious Discrimination Caseworker
Jane Finnis	Partnerships Manager & Caseworker
Nicki Rensten	Outreach Caseworker (Men's Estate)
Kate Lill	Women Prisoners' Caseworker (maternity leave to 8 September 2020)
Laura Orger	Community Care Caseworker
Laine Ritchie	Community Care Caseworker
Harry Wade	Advice Line Caseworker
Anna Fairbank	Letters Caseworker (from 1 September 2020)
Constance Collard	Letters Caseworker (from 1 September 2020)
Alice Gambell	Justice First Fellow and Trainee Solicitor (to 2 October 2020)
Ben Blackwell	Office and Advice Line Manager
Geof Jarvis	Head of Fundraising and Communications
Sara McCallum	Fundraising and Communications Officer (to 27 November 2020)
Buffy Sharpe	Supporting Consultant in Trusts Fundraising and Communications (from 23 November 2020)

STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Prisoners' Advice Service 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 state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report was approved by the trustees on 22 / 10 / 2021 and signed on their behalf by:

Martine Lignon

.....
Martine Lignon
Chair of the Trustees

Independent examiner's report to the trustees of Prisoners' Advice Service For the year ended 31 March 2021

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 22 to 44.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



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

Date: 22 / 10 / 2021

Prisoners' Advice Service
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	234,712	110,585	345,297	253,190	118,350	371,540
Charitable activities	4	62,685	141,607	204,292	52,834	116,457	169,291
Investments	5	248	-	248	206	-	206
Total income		297,645	252,192	549,837	306,230	234,807	541,037
Expenditure on:							
Raising funds	6	27,757	-	27,757	21,869	-	21,869
Charitable activities	7	214,542	245,658	460,200	246,020	208,987	455,007
Total expenditure		242,299	245,658	487,957	267,889	208,987	476,876
Net income/(expenditure) for the year	9	55,346	6,534	61,880	38,341	25,820	64,161
Net movement in funds for the year		55,346	6,534	61,880	38,341	25,820	64,161
Reconciliation of funds							
Total funds brought forward		148,119	85,818	233,937	109,778	59,998	169,776
Total funds carried forward		203,465	92,352	295,817	148,119	85,818	233,937

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Prisoners' Advice Service
Company number 3180659

Balance sheet as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	14		5,337		5,825
Total fixed assets			5,337		5,825
Current assets					
Debtors	15	79,568		68,782	
Cash at bank and in hand		264,404		230,891	
Total current assets		343,972		299,673	
Liabilities					
Creditors: amounts falling due in less than one year	16	(53,492)		(71,561)	
Net current assets			290,480		228,112
Total assets less current liabilities			295,817		233,937
Net assets			295,817		233,937
The funds of the charity:					
Restricted income funds	18		92,352		85,818
Unrestricted income funds	19		203,465		148,119
Total charity funds			295,817		233,937

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 25 to 44 form part of these accounts.

Approved by the trustees on 22 / 10 / 2021

and signed on their behalf by:

Martine Lignon

Martine Lignon (Chair)

Kassim Gaffar

Kassim Gaffar (Treasurer)

Prisoners' Advice Service

Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	22	36,415	89,049
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		248	206
Purchase of tangible fixed assets		(3,150)	(1,600)
Cash provided by/(used in) investing activities		(2,902)	(1,394)
Increase/(decrease) in cash and cash equivalents in the year		33,513	87,655
Cash and cash equivalents at the beginning of the year		230,891	143,236
Cash and cash equivalents at the end of the year		264,404	230,891

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prisoners' Advice Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

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 amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

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

d Income

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

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

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

Notes to the accounts for the year ended 31 March 2021 (continued)

e Donated services and facilities

The charity has historically operated a corporate legal volunteer programme with established partner organisations where some of their legal staff can volunteer during their work time to take part in the legal advice and advocacy activities of the charity. The charity would not have been able to pay to obtain those services for its beneficiaries and therefore does not consider this as a donation in kind but instead as general volunteer time as per SORP (FRS102). Refer to the trustees' annual report for more information about the legal volunteers' contribution.

Normally donated professional services and donated facilities are recognised on receipt 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. If the total value of such donations falls below £5,000 during the year it is considered immaterial and not singled out in the accounts.

f 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.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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

h Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of staff, premises and office costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice, representation and advocacy undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

Notes to the accounts for the year ended 31 March 2021 (continued)

i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

j Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

k Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%
-------------------------------	-----

l Debtors

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

m Creditors and provisions

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

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The charity has no bank loans.

Notes to the accounts for the year ended 31 March 2021 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £1,918 which were paid in April 2021. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Donations and grants	233,847	110,585	344,432	252,080	118,350	370,430
Membership	115	-	115	360	-	360
Other income	750	-	750	750	-	750
Total	234,712	110,585	345,297	253,190	118,350	371,540

A detailed listing of donations and grants and the activity for which the funds are used is given in Note 23.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Legal Services Commission fees and reimbursed costs	62,685	-	62,685	52,834	-	52,834
Porticus UK	-	20,000	20,000	-	-	-
Sir Halley Stewart Trust	-	-	-	-	12,531	12,531
The Access To Justice Foundation	-	34,438	34,438	-	-	-
The Legal Education Foundation	-	19,160	19,160	-	38,381	38,381
The National Lottery Community Fund	-	30,000	30,000	-	30,000	30,000
The Persula Foundation	-	38,009	38,009	-	35,545	35,545
Total	62,685	141,607	204,292	52,834	116,457	169,291

Further details on the purpose of the above restricted funds are shown in notes 18 and 23.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Investment income

	Unrestricted £	Restricted £	2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	2020 £
Income from bank deposits	248	-	248	206	-	206
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	248	-	248	206	-	206
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

6 Cost of raising funds

	2021	2020
	£	£
Staff costs	15,451	15,403
Freelance fundraiser	6,528	-
Fundraising	239	154
Office costs	971	1,085
Premises costs	1,568	2,041
Support costs (see note 8)	2,332	2,474
Governance costs (see note 8)	668	712
	<hr/>	<hr/>
	27,757	21,869
	<hr/> <hr/>	<hr/> <hr/>

All cost of raising funds is unrestricted expenditure.

7 Analysis of expenditure on charitable activities

	2021	2020
	£	£
Staff costs	312,019	292,563
Freelance cost, staff expenses and training	5,418	19,797
Legal and casework costs	24,512	22,750
Toolkits	6,406	14
Office costs	19,603	20,600
Premises costs	31,664	38,769
Support costs (see note 8)	47,099	46,986
Governance costs (see note 8)	13,479	13,528
	<hr/>	<hr/>
	460,200	455,007
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	245,658	208,987
Unrestricted expenditure	214,542	246,020
	<hr/>	<hr/>
	460,200	455,007
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of governance and support costs

	Support £	Governance £	2021 £
Staff costs	27,569	10,647	38,216
Office costs	1,732	669	2,401
Finance and professional fees	17,333	-	17,333
Premises costs	2,797	1,081	3,878
Independent examination	-	1,750	1,750
	<u>49,431</u>	<u>14,147</u>	<u>63,578</u>

Basis of apportionment

Support and governance costs are allocated between costs of raising funds and charitable activities in proportion to staff time spent on those activities.

Allocated as follows:

Cost of raising funds	2,332	668	3,000
Charitable activities	47,099	13,479	60,578
	<u>49,431</u>	<u>14,147</u>	<u>63,578</u>

Year ended 31 March 2020

	<i>Support</i> £	<i>Governance</i> £	<i>2020</i> £
<i>Staff costs</i>	<i>28,148</i>	<i>10,383</i>	<i>38,531</i>
<i>Office costs</i>	<i>1,982</i>	<i>731</i>	<i>2,713</i>
<i>Professional fees</i>	<i>15,600</i>	<i>-</i>	<i>15,600</i>
<i>Premises costs</i>	<i>3,730</i>	<i>1,376</i>	<i>5,106</i>
<i>Independent examination</i>	<i>-</i>	<i>1,750</i>	<i>1,750</i>
	<u><i>49,460</i></u>	<u><i>14,240</i></u>	<u><i>63,700</i></u>

Allocated as follows:

<i>Cost of raising funds</i>	<i>2,474</i>	<i>712</i>	<i>3,186</i>
<i>Charitable activities</i>	<i>46,986</i>	<i>13,528</i>	<i>60,514</i>
	<u><i>49,460</i></u>	<u><i>14,240</i></u>	<u><i>63,700</i></u>

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021	2020
	£	£
Depreciation	3,638	4,653
Operating lease rentals:		
Property	21,003	28,500
Other	2,153	2,143
Independent examiner's fee	1,750	1,750
	<u><u> </u></u>	<u><u> </u></u>

10 Staff costs

Staff costs during the year were as follows:

	2021	2020
	£	£
Wages and salaries	324,280	302,064
Social security costs	26,762	26,609
Pension costs	14,008	13,857
Other benefits	636	3,967
	<u> </u>	<u> </u>
	<u><u>365,686</u></u>	<u><u>346,497</u></u>
Allocated as follows:		
Cost of raising funds	15,451	15,403
Charitable activities	312,019	292,563
Support costs	27,569	28,148
Governance costs	10,647	10,383
	<u> </u>	<u> </u>
	<u><u>365,686</u></u>	<u><u>346,497</u></u>

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 11 (2020: 11).

The average full time equivalent number of staff employed during the period was 9 (2020: 9).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel of the charity were £50,651 (2020: £49,343).

Notes to the accounts for the year ended 31 March 2021 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No member of the management committee received travel and subsistence expenses during the year (2020: £199, one trustee).

Donations from related parties were £Nil (2020: £Nil).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
The National Lottery Community Fund	30,000	30,000
	<hr/>	<hr/>
	30,000	30,000
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

14 Fixed assets: tangible assets

	Office furniture and equipment £
Cost	
At 1 April 2020	19,785
Additions	3,150
Disposals	(3,340)
	<hr/>
At 31 March 2021	19,595
	<hr/> <hr/>
Depreciation	
At 1 April 2020	13,960
Charge for the year	3,638
Disposals	(3,340)
	<hr/>
At 31 March 2021	14,258
	<hr/> <hr/>
Net book value	
At 31 March 2021	5,337
	<hr/> <hr/>
<i>At 31 March 2020</i>	<i>5,825</i>
	<hr/> <hr/>

15 Debtors

	2021 £	2020 £
Trade debtors	60,005	52,026
Other debtors	3,688	3,688
Prepayments and accrued income	15,875	13,068
	<hr/>	<hr/>
	79,568	68,782
	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,599	2,584
Other creditors and accruals	39,310	29,633
Deferred income	-	29,580
Taxation and social security costs	8,583	9,764
	<hr/>	<hr/>
	53,492	71,561
	<hr/> <hr/>	<hr/> <hr/>

17 Deferred income

	2021	2020
	£	£
Deferred grant brought forward	29,580	-
Grants received	-	29,580
Released to income from charitable activities	(29,580)	-
	<hr/>	<hr/>
Deferred grant carried forward	-	29,580
	<hr/> <hr/>	<hr/> <hr/>

Specific details of the grants and the reasons for deferment can be found in note 24.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of movements in restricted funds

Fund	Balance at 1 April 2020 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Advice Line	29,208	-	68,009	(71,532)	-	25,685
Community Care	13,000	35,561	20,000	(42,810)	-	25,751
Foreign National Prisoners	-	10,000	-	(10,000)	-	-
Legal Education	1,475	-	19,160	(20,635)	-	-
Letters Clinic	-	-	34,438	(30,133)	-	4,305
Regional	10,375	38,000	-	(19,125)	-	29,250
Women	31,760	10,697	-	(42,458)	-	(1)
Other	-	16,327	-	(8,965)	-	7,362
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	85,818	110,585	141,607	(245,658)	-	92,352
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

For a detailed list of donors and grant givers for each fund please refer to Note 23.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

Comparative period

Fund	<i>Balance at 1 April 2019 £</i>	<i>Income from donations and grants £</i>	<i>Income from charitable activities £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2020 £</i>
Advice Line	29,040	-	65,545	(65,377)	-	29,208
Community Care	3,000	28,600	-	(18,600)	-	13,000
Foreign National Prisoners	-	15,000	-	(15,000)	-	-
Legal Education	1,658	-	38,381	(38,564)	-	1,475
Outreach	5,000	-	-	(5,000)	-	-
Regional	2,500	19,750	-	(11,875)	-	10,375
Women	18,800	55,000	12,531	(54,571)	-	31,760
Total	59,998	118,350	116,457	(208,987)	-	85,818

Name of

restricted fund

Description, nature and purposes of the fund

Advice Line	To support our core, telephone, legal advice service
Community Care	To meet the salary and other costs of the charity's community care projects. These include advice with older, disabled and women prisoners prior to their release and upon release
Foreign National Prisoners	To support our caseworkers in delivering access to legal advice, support, and services to foreign national prisoners
Legal education	The funding of a Legal Education Foundation Justice First Fellow traineeship at PAS
Letters Clinic	To support our caseworkers in delivering access to legal advice and support in response to letters received from prisoners
Outreach	To support the costs of our caseworkers delivering one-to-one legal advice inside prisons in England and Wales
Regional	To meet costs incurred in delivering one-to-one legal advice in donor specified regions and designated outreach clinics
Women	To support our caseworkers' work with women prisoners
Other	includes other donations and grants with restricted purposes

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	148,119	297,645	(242,299)	-	203,465
	<u>148,119</u>	<u>297,645</u>	<u>(242,299)</u>	<u>-</u>	<u>203,465</u>
Comparative period					
	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 1 April 2020 £
General fund	109,778	306,230	(267,889)	-	148,119
	<u>109,778</u>	<u>306,230</u>	<u>(267,889)</u>	<u>-</u>	<u>148,119</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves of the charity

20 Analysis of net assets between funds

	General fund £	Restricted funds £	2021 £
Tangible fixed assets	5,337	-	5,337
Net current assets/(liabilities)	198,128	92,352	290,480
	<u>203,465</u>	<u>92,352</u>	<u>295,817</u>
Total	203,465	92,352	295,817

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

Comparative period

	<i>General fund</i> £	<i>Restricted funds</i> £	2020 £
<i>Tangible fixed assets</i>	5,825	-	5,825
<i>Net current assets/(liabilities)</i>	142,294	85,818	228,112
	<hr/>	<hr/>	<hr/>
<i>Total</i>	148,119	85,818	233,937
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	28,500	-	2,168	2,168
One to five years	38,000	-	1,626	3,794
	<hr/>	<hr/>	<hr/>	<hr/>
	66,500	-	3,794	5,962
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	61,880	64,161
Adjustments for:		
Depreciation charge	3,638	4,653
Dividends, interest and rents from investments	(248)	(206)
Decrease/(increase) in debtors	(10,786)	(6,014)
Increase/(decrease) in creditors	(18,069)	26,455
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	36,415	89,049
	<hr/> <hr/>	<hr/> <hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

23 Analysis of donations and grants received

	2021 £	2020 £
Core funding - unrestricted		
Dentons UKMEA LLP Charitable Trust	1,000	-
Herbert Smith Freehills LLP	3,500	3,500
Jessie Spencer Trust	500	-
Jill Franklin Trust	500	-
Reed Smith LLP	5,000	-
The 29th May 1961 Charitable Trust	5,000	-
The AB Charitable Trust	20,000	20,000
The Bromley Trust	10,000	10,000
The David & Ruth Lewis Family Charitable Trust	-	2,500
The Edgar E Lawley Foundation	-	1,500
The Emerton Christie Charity	-	2,000
The Garfield Weston Foundation	20,000	20,000
The Hadley Trust	70,000	70,000
The Kel Trust	2,000	-
The KW Charitable Trust	500	500
The Leigh Trust	-	2,000
The London Legal Support Trust	10,000	10,000
The Marsh Christian Trust	-	600
The P&C Hickinbotham Charitable Trust	1,000	1,000
The Simmons and Simmons Charitable Foundation	-	7,500
The Souter Charitable Trust	-	3,000
The Thomas Sivewright Catto Charitable Settlement	1,000	-
The William Allen Young Charitable Trust	-	2,000
Legacy - Douglas James Carter	-	10,000
Donations	83,847	85,980
	<hr/>	<hr/>
Total unrestricted donations and grants	233,847	252,080
	<hr/> <hr/>	<hr/> <hr/>

Of the unrestricted donations, £62,500 relates to one donor (2020: £62,500) who wishes to remain anonymous.

Restricted donations and grants	2021 £	2020 £
Advice line		
The National Lottery Community Fund	30,000	30,000
The Persula Foundation	38,009	35,545
	<hr/>	<hr/>
	68,009	65,545

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

Restricted donations and grants (cont)	2021	2020
	£	£
Community Care		
Drapers Charitable Fund	7,500	-
Global Giving	61	-
Porticus UK	20,000	-
The Alchemy Foundation	-	500
The Alice Ellen Cooper Dean Charitable Foundation	-	5,000
The Beatrice Laing Trust	3,000	-
The Constance Travis Charitable Trust	-	8,000
The Evan Cornish Foundation	10,000	-
The Harrison-Frank Family Foundation (UK) Limited	2,000	2,000
The John Coates Charitable Trust	-	5,000
The Lord Faringdon Charitable Trust	-	1,000
The Mulberry Trust	3,000	-
The Peter Stebbings Memorial Trust	5,000	3,600
The Schroeder Charity Trust	5,000	3,500
	<hr/>	<hr/>
	55,561	28,600
Foreign National Prisoners		
Garden Court Chambers Special Fund	-	3,000
The G&H Roberts Community Trust	-	2,000
Trust for London	10,000	10,000
	<hr/>	<hr/>
	10,000	15,000
Legal Education		
The Legal Education Foundation	19,160	38,381
Letters Clinic		
The Access To Justice Foundation	34,438	-
	<hr/>	<hr/>
	53,598	38,381

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

Restricted donations and grants (cont)	2021	2020
	£	£
<i>Regional</i>		
GJW Turner Trust	2,000	-
Kent Community Foundation	5,000	-
London Freemasons Charity	2,000	-
The Dischma Charitable Trust	-	2,500
The Essex Community Foundation	5,000	4,500
The Hadrian Trust	1,000	1,000
The Henry Oldfield Trust	7,500	-
The Jessie Spencer Trust	-	-
The Lawson Trust	-	5,000
The Midland Legal Support Trust	-	2,750
The Oakdale Trust	1,500	-
The WA Cadbury Charitable Trust	10,000	-
The Walter Guinness Charitable Trust	4,000	4,000
	<hr/>	<hr/>
	38,000	19,750
<i>Women</i>		
Didymus	-	5,000
Global Giving	697	-
Goldsmiths' Company Charity	-	20,000
Lady Edwina Grosvenor	10,000	10,000
Mactaggart Third Fund	-	5,000
Sir Halley Stewart Trust	-	12,531
The Charles Hayward Foundation	-	10,000
The Van Neste Foundation	-	5,000
	<hr/>	<hr/>
	10,697	67,531
<i>Other</i>		
Matrix Causes Fund	4,862	-
Seven Bedford Row	1,500	-
The Tudor Trust	9,965	-
	<hr/>	<hr/>
	16,327	-
Total restricted donations and grants	<hr/> <hr/>	<hr/> <hr/>
	252,192	234,807

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2021 (continued)

24 Deferred income

	As at 1 April 2020 £	Grant received £	Released in year £	As at 31 March 2021 £
The Legal Education Foundation	9,580	-	(9,580)	-
The Garfield Weston Foundation	20,000	-	(20,000)	-
	<u>29,580</u>	<u>-</u>	<u>(29,580)</u>	<u>-</u>

Reasons for deferment

The Legal Education Foundation

This grant is paid on a quarterly basis and the above amount was paid early ie prior to the start of the relevant quarter.

The Garfield Weston Foundation

The foundation made one grant payment of £40,000 which should however cover two years of activities.