

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
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Charity Registration Number: 1054495

Company Registration Number: 3180659

Bookkeeper Anne Craig

Independent Examiner Kate Adderley CA
Third Sector Accountancy
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**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

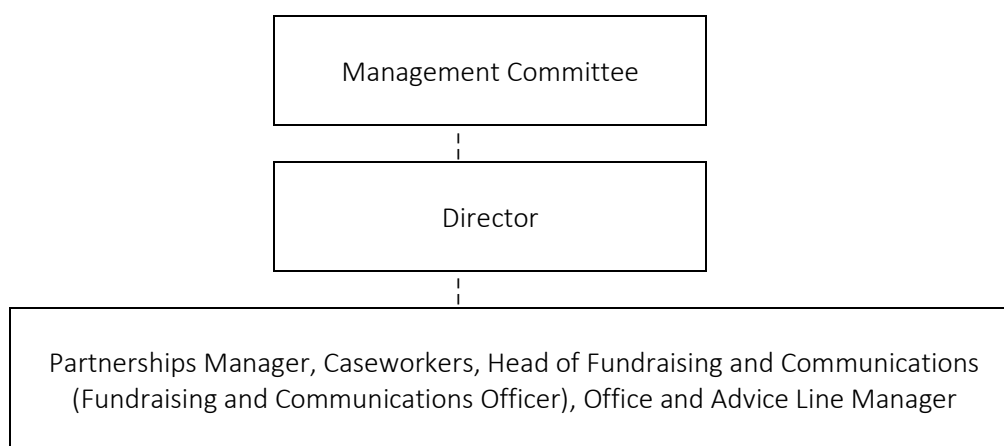
Prisoners' Advice Service was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a company 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 2024 £</i>
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.

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

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	<i>253,494</i>	<i>129,125</i>	<i>382,619</i>
Donated services	2,400	-	2,400	<i>2,400</i>	<i>-</i>	<i>2,400</i>
Total	356,220	107,766	463,986	<i>255,894</i>	<i>129,125</i>	<i>385,019</i>

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

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/>

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/>

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/>

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

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
	<hr/>	<hr/>
	414,539	383,753
	<hr/>	<hr/>

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	-
	<hr/>	<hr/>
	30,022	20,000
	<hr/>	<hr/>

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/>

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/>

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

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

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	402,061	425,139	(376,591)	5,000	455,609
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	341,467	319,689	(261,963)	2,868	402,061
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	455,609	-	47,770	503,379
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	402,061	-	40,750	442,811
	<hr/>	<hr/>	<hr/>	<hr/>

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).

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

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	<hr/> <hr/> 166,788	<hr/> <hr/> 178,665