

PRISONERS ABROAD

England & Wales · Charity number 1093710

Details

Status	Registered
Legal form	Charitable company
Company number	04333963
Registered	2002-09-04
Register	View on the Charity Commission register

Contact

Address	Prisoners Abroad 89-93 Fonthill Road London N4 3JH
Phone	02075616820
Email	info@prisonersabroad.org.uk
Website	www.prisonersabroad.org.uk

Activities

Objects: 1)THE RELIEF OF NEED, HARDSHIP, POVERTY, SICKNESS AND DISTRESS AMONG PERSONS WHO ARE OR HAVE BEEN IMPRISONED OR DETAINED IN ANY PART OF THE WORLD ("PRISONERS"), WHETHER REMANDED IN CUSTODY BY LAWFUL AUTHORITY OR BY SENTENCE OF A COURT OR TRIBUNAL OR OTHERWISE PROVIDED THAT ANY PART OF THE IMPRISONMENT OR DETENTION IS SITUATE OR CONSTITUTED OR THE PLACE WHERE ANY PART OF THE IMPRISONMENT OR DETENTION IS SITUATE BEYOND THE JURISDICTION OF THE COURTS OF ENGLAND AND WALES, SCOTLAND OR NORTHERN IRELAND.2)THE RELIEF OF NEED, HARDSHIP, POVERTY, SICKNESS AND DISTRESS AMONG PRISONERS' DEPENDANTS OR FAMILY MEMBERS.

Activities: We provide advice and support to both Britons in prison abroad and their families in the UK. We send emergency grants to Britons in prison overseas for food, toiletries and basic human necessities. Our resettlement service offers advice and support to British ex-prisoners returning to the UK including emergency grants . We have a range of services for families including national support groups.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,047,982	£1,845,902	£877,003	27
2024-03-31	£1,845,423	£1,707,287	£674,923	26
2023-03-31	£1,532,865	£1,585,044	£536,787	28
2022-03-31	£1,610,965	£1,716,470	£588,966	31
2021-03-31	£1,786,398	£1,633,325	£694,471	25

Trustees

Name	Role	Appointed
NICHOLAS EDWARD TUCKER PRETTEJOHN	Chair	2020-12-07
Carole Johnson		2025-04-29
Dame Anne Elizabeth Owers DBE		2024-04-30
Desmond Samuel Skyers		2022-03-30
Dr Stephen Attard		2022-09-28
Julian Nicholas Braithwaite		2024-04-30
Kate Lill		2024-04-30
Mary Ann Clements		2023-09-21
Naetha Uren		2018-06-26
Nicholas Joseph Hamer Smart		2020-09-24
Phil Maguire OBE		2019-07-04

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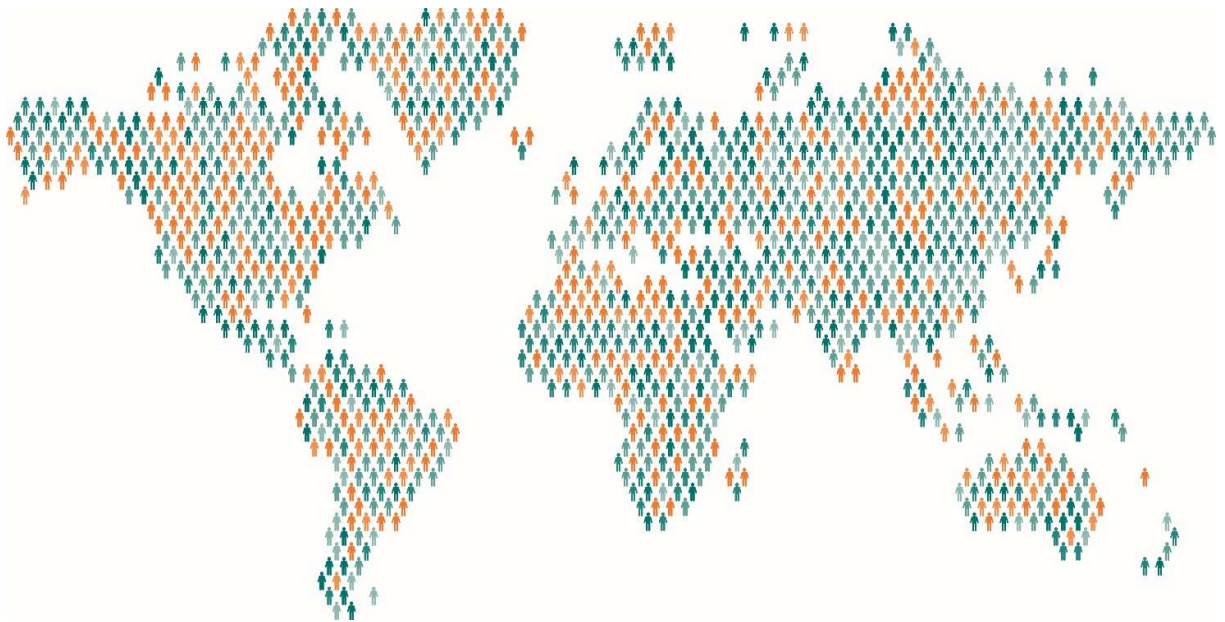
England & Wales - Charity number 1093710

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025



Registered charity number: 1093710
A company limited by guarantee number: 04333963

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PRISONERS ABROAD

Trustees' report For the year ended 31 March 2025

About Prisoners Abroad

The trustees, who are directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2025.

Prisoners Abroad is a human rights and welfare charity providing humanitarian aid, advice and emotional support to people affected by overseas imprisonment. We assist British citizens during their incarceration, when they return to the UK and need access to resettlement support, and we also support their family and friends throughout the trauma.

Our charitable objects

- The relief of need, hardship, poverty, sickness and distress among British citizens whether remanded in custody, sentenced or detained in prison outside the UK, and of such individuals on return to the UK.
- The relief of need, hardship, poverty, sickness and distress among prisoners' dependants or family members.

Our strategic priorities

Our strategic aims in this financial year were to:

- Develop and expand the quality and impact of our services, working with people to overcome vulnerabilities by addressing need.
- Underpin our work with a strong, resilient infrastructure, championing our staff and volunteers.

In March 2025, we published our new strategy and priorities to 2030. In next year's trustees' report, we will structure the content based on our five strategic priorities, which are to:

1. **Support British people in prison overseas** – We will strengthen, broaden and deepen support to safeguard the health, welfare and human rights of British citizens in prison overseas.
2. **Ensure hope and support for the families of British people in prison** – We will deepen the level of support available to families, working alongside them to increase their agency and ability to provide support to one another.
3. **Build positive lives in the UK after prison abroad** – We will develop our partnerships to provide holistic support for people arriving back in the UK after a prison sentence overseas, addressing their immediate needs and providing a path for accessing longer-term support to build strong foundations for the future.
4. **Advocate for improvements in policy and practice** – We will identify, understand and pursue improvements in policies, practices and systems, centring the lived experience of people, working to achieve changes that positively impact people in prison overseas, when they are released, and their family members.
5. **Be sustainable and effective** – We will develop our workforce and financial sustainability, strengthen our resilience and grow our capacity, deepening the understanding of the impact we have and maintaining good governance.

Public benefit

The trustees have referred to the information within the Charity Commission's guidance on 'public benefit: running a charity (PB2)' and have considered how our planned activities will contribute to the charity's strategic objectives, with the public benefits as follows:

- The advancement of citizenship and community development.
- The prevention or relief of poverty, primarily homelessness.
- Support and relief for those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage.

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How we work

We have an agile approach and are flexible in the delivery of our support which we have been doing for 46 years. Our response to the needs of our service users relies on our highly skilled team and our partnerships both overseas and in the UK. These are paramount in supporting those who are most vulnerable.

As part of our strategic development, we redefined our values and decided on five, created by us as a team, to capture the essence of what it means to be Prisoners Abroad:

1. **We are non-judgmental:** we believe everybody deserves to have their human rights and dignity upheld and no one should be subject to torture, inhuman or degrading treatment. We are compassionate, helping British citizens whether convicted or not convicted, guilty or innocent, regardless of the offence, and solely on the basis of need.
2. **We are inclusive:** we work with and for people in prison overseas and their families. They are at the heart of everything we do. We challenge discrimination, stereotypes and unfairness wherever we see it. We do not do things to people; we work with and alongside them. We actively involve people with lived experience throughout our work. We treat everyone fairly, so everyone feels welcome and valued. We tailor our work to meet individual needs. We are committed to monitoring and improving equity, diversity and inclusion in our work and organisation.
3. **We are pragmatic:** we translate our belief in human rights into practical life-saving actions. We take ownership, make things happen and get things done. We are aspirational in what is possible but honest about what we can and can't do. We are not just idealistic or theoretical in what we do; we are realistic. We lead by example, want the best for the people we support and untangle complicated situations so we can see what can be done to improve their lives for the better.
4. **We are courageous:** our founders were courageous when they set the charity up in the 1970s, and we continue to challenge perceptions towards the people we support. In very difficult situations we try to effect positive outcomes for people. We are brave, passionate, and resilient. We know we won't succeed every time, but we always give our all and never give up fighting the corner of the people we exist for. We step towards issues, not away from them. We believe in what we do and stand up for what is right. We never stop believing in a better future for British people in prison overseas and their families, and we are optimistic for their futures. We are proud of our work, we learn from our mistakes, and we always strive to do better.
5. **We are responsible:** we take responsibility and have a sense of duty in advocating for people that nobody else does. We take a long-term approach, identify changes and see the bigger picture. We behave ethically, have effective governance, are transparent in how we work and protect people's privacy. We spend our funds and use our resources responsibly to achieve maximum impact and value for money. We develop trusted and respected partnerships with a range of key stakeholders. We work alongside the UK government but we are an independent charity.

Our partnership with the UK government

We are proud to have a longstanding partnership with the UK government. This partnership takes multiple forms:

The Foreign, Commonwealth and Development Office (FCDO) consular network acts as our eyes and ears on the ground in countries around the world, visiting British people in prison, providing them with information about how we can help, and liaising with us so we can provide our support. Put simply, we couldn't do what we do without our partnership. In recognition of the value of our unique support, the FCDO has long provided grant funding to contribute towards the costs of delivering our overseas and family work. As an independent charity and respected partner, it is also our responsibility to be a critical friend and reflect to the FCDO where there are areas for development in consular policy and practice or particular challenges in current provision.

Given there is no statutory probation support for people returning to the UK after a prison sentence overseas, we have worked for many years in partnership with His Majesty's Prison and Probation Service (HMPPS) to respond to the needs of people returning. In particular, we ensure that from a public protection perspective, people have somewhere to stay, have money for food and travel, and are helped to take the vital steps to a stable and positive life. As with the FCDO, it is our responsibility to

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work with HMPPS and other government departments and agencies to influence policies and practices so that people returning can access the support they need.

It is crucial that the UK government continues to assist British citizens impacted by overseas imprisonment. For Prisoners Abroad, that means us advocating for improvements in policy and practice that would benefit current and future people in prison, as well as their families. It also means ensuring that the government continues to maintain the real-term levels of grant funding that enable us to provide our support, as well as continuing to work together to explore developments that would improve the lives of British people in prison overseas and their families.

Supporting British people in prison overseas

Our goal is to safeguard the health, welfare and human rights of British citizens in prison abroad.

“Simply knowing that there are people out there who have never met me and yet genuinely care about me, my family and loved ones. I can't express how grateful I am for your kindness.” **Person in prison in Poland**

Britons held in prisons around the world experience isolation, deprivation and – sometimes – mistreatment. Poor prison conditions caused by economic instability and lack of investment mean that many people who are detained do not have access to the basics necessary to keep them alive: food, clean water, and medical care. Even in European countries, deteriorating conditions, coupled with few opportunities for work, education, socialising and communication mean that people in prison need our support more than ever. We also provide advice to people in prison and their families during detention and act as a vital link between people detained overseas and agencies both in the UK and the country in which they are held. We offer and signpost to information on foreign criminal justice systems, rights in prison, prison conditions, parole, remission, and prison transfer to the UK. We also build relationships with people in prison and provide reassurance and emotional support along with tailored practical care to help maintain their wellbeing.

“Just being contacted was important, especially so early on in my sentence. The handbook had everything I or anyone could possibly need, information-wise.” **Person in prison in Taiwan**

Achievements and activities

“Feeling supported and cared about in the worst times in my life. I can't thank you and your volunteers enough for your time and care.” **Person in prison in the USA**

We provided support to 1,370 people in 110 countries this year, a 19% increase (2024: 1,156). This increase was alongside a rise in new cases to 491 (2024: 359). With the number of new overseas prison cases jumping by over a third (35.7%), and the rate of increase continuing since the end of the pandemic, it brings the number of new cases per year very close to pre-pandemic levels. The most significant increases regionally were in Asia (a 64% increase) and Europe (a 36% increase). The rise in numbers explains the increase in people receiving survival grant (Craig Feehan Fund) payments (2025: 284, 2024: 221), especially in the UAE, where there is a worrying trend emerging of younger people being charged with possession or dealing of drugs. Imprisonment in the UAE poses challenges around access to people in prison and restrictions on what contact Prisoners Abroad can have. Our survival grants are often the only support we can provide ensuring people have access to food and clean water.

Last year, 10% of the people we supported in prison were women, a total of 144, and women as a percentage of our total service users is steadily increasing year on year. The rise in women's cases can be linked to the overall rise in drug offences, of which new cases increased 57% to 243 (2024: 155). We are supporting three transgender women; two out of the three are being detained in male facilities. We send tailored information to help people cope with this unique and difficult situation.

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Our grant programme ensures that prisoners can access basic essentials to support their physical health such as clean water and food. In addition to survival grants, last year 68 people received vitamin fund payments and 30 people received medical fund payments (towards dental work, blood tests, health checks, diabetes medication, antibiotics, eye tests and spectacles).

“Receiving information in my mother tongue was a Godsend when my situation first came to light from knowing nothing to at least a little lifts a huge weight off your shoulders. I will be forever grateful.” **Person in prison in Spain**

To reduce cultural and linguistic exclusion, we provide a range of publications to people in prison, including resources from the charity Recoop: puzzle packs, numeracy workbooks, menopause advice, virtual walking challenges and mindfulness booklets to help counter isolation and promote better overall wellbeing. We provided practical support by sending wellbeing grants for items such as toiletries, phone cards or clothing (42 recipients), information booklets (including 306 *In Prison Abroad* guides for new prisoners), newspapers (2,524) and magazines (3,329) to help people maintain their emotional and mental wellbeing. We sent out 547 books either directly to individual prisoners or in large packages to prison libraries, 268 foreign-language dictionaries and grammar guides to those imprisoned where they could not speak the language, and 2,599 newsletters to 1,116 prisoners worldwide. We sent notebooks that can be used as a diary for appointments or reflections and a place to keep important information or simply use as writing paper.

“Thank you very much for sending the amazing magazines and newspapers. They make me so happy to have news and something to read in English. I just had a packet yesterday with my favourite [newspapers]. Today with my morning coffee before work in the kitchen, I felt normal.” **Person in prison in Spain**

We offer freepost envelopes to all people in prison to help them stay in or renew contact with their loved ones. We received 1,369 envelopes which were used by 585 people; 611 of these were used for letter forwarding to a total of 255 recipients. Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home and coping with unfamiliar surroundings. These family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence. We send birthday cards to everyone in prison, and our supporters take part in the Christmas card scheme which we know helps people during this particularly difficult time to be away from family. We received 35 entries from 11 entrants to the Koestler Arts programme which encourages, recognises and awards creativity in prison.

Key achievements

We embarked on a project to firstly determine and then understand the number of British people receiving consular assistance around the world from the FCDO, to compare with the number of people we are supporting, so that we can understand the proportion of people we are reaching and to understand where and how we could increase this. Naturally the FCDO are providing consular assistance to more people than those we are supporting. The reasons for this include long-standing uncertainties such as people in prison not understanding Prisoners Abroad's independent/NGO status and worrying that if they sign up for support that details of their detention will reach the UK authorities; those not yet sentenced thinking they will be released soon; and potential service users thinking they simply do not need our support. We will work to combat reluctance to sign up through our information leaflets (e.g. Plan B) which challenge some of the thinking around not needing us and reinforce that our support is for everyone in prison regardless of sentence. We have begun to develop a greater understanding in particular parts of the world, including:

Asia/Pacific

- There are people in prison in China who can be removed or deported very quickly so there is little chance to register.

Americas

- A significant number of people in prison in the USA are visa overstayers or airport turnarounds who consular staff believe are not eligible for our support (despite us having made it clear that visa overstayers are eligible).
- Life prisoners in the USA have less motivation to sign than those for whom the resettlement support at the end of the sentence is a key motivating factor.

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Europe/Asia

- Prison conditions in Europe can be reasonable, e.g. in Germany, so sometimes people do not feel they need our support.

"It's been an absolute privilege and pleasure to engage with you, and your colleagues, on such important and life-changing work. I've been lucky enough to see at first hand – in many places – the difference that Prisoners Abroad makes every day, so being a passionate advocate has been very easy." **Consular Regional Director covering Southeast Asia Pacific and Northeast Asia and China.**

We participated in an overseas trip to the Netherlands which included a day-long in-person workshop with consular staff, focussing on detainee work, and a prison visit to Schiphol Detention Centre. It was useful for the two members of our team to see first-hand the conditions and facilities in the prison and understand more about the daily life as a prisoner there. There were discussions about visit reports and case noting, and the importance of raising with the Human Rights Advisers any reports of mistreatment or alleged human rights issues so that they could obtain expert advice and be consistent in their approach.

Our Human Rights Advisers provide advice to Prisoners Abroad, and to UK consular services, on the human rights of British Nationals detained overseas. Occasionally, we learn of cases where people have been treated inhumanely by the local authorities; however, these cases do not always constitute violations of human rights. With their technical expertise in human rights law, they assess people's situations against international human rights standards and advise when and how to raise concerns in relation to the state's relevant international legal obligations where there appear to be violations of their human rights. We have set up a process for measuring and monitoring allegations of human rights breaches and referrals that we make to our human rights advisers. We recognise that all of the people we are supporting are vulnerable by the very fact that they are locked up in prison so far from home, but those cases where there are human rights violations are among our most vulnerable.

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Review, update and reprint our *In Prison Abroad* handbook, which is sent to all British prisoners overseas who have signed our authorisation form

In Prison Abroad has undergone a thorough revision, now including an up-to-date and more digestible chapter on prisoner transfer to the UK and improved mental health sections that address self-harm and suicidal thoughts.

"The prisoners abroad booklets sent were excellent! Explaining about transfers and what could happen is very helpful." **Person in prison in Japan**

(2) Review increasing difficulties with sending physical mail to several countries worldwide and consider best approach and use of resources, including assessing sustainability and cost effectiveness of sending items to the USA and EU countries, and determining if more digital communication or assistance from local partners might be possible

We have had several meetings with British consular staff in the USA to explore the progress of a pilot scheme to print and send materials on our behalf in some states where digital processing centres prevent us being able to post them ourselves. The scheme is currently operating in 16 states covered by two consulates. We have also registered with three of the US websites most used for prisoner correspondence and funds transfers.

Since the UK left, sending post to the European Union from a non-EU country presents electronic customs challenges – the system does not allow charities to send items to people in prison who are unable to sign for them or pay associated charges. We have met with law firms to explore possible options and with our couriers to ensure we are presenting our reading materials correctly so as not to incur charges where possible. We have also drawn up a list of all known customs issues and

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prison-specific restrictions in Europe; some have been possible to iron out and some are not possible to resolve due to requirements of the customs authorities.

(3) Complete the production of new information on the risks of being on bail in a country where you are not normally resident

An article about the advantages and disadvantages of bail was completed for the Prisoners Abroad newsletter and now forms part of our revised *In Prison Abroad* handbook, which is sent to everyone in prison soon after they have registered with us. The chapter draws attention to the fact that people on bail will not normally be allowed to work in or leave the country, as their passport is likely to be withheld, and there will not be funding for accommodation unless their family can provide it.

(4) Identify priority countries for survival grant uplifts in consultation with the FCDO

We have held several conversations about how to ensure any changes to Craig Feehan Fund and vitamin grants are made fairly and consistently. Before now increases have been based on anecdotal evidence or country-based requests, without the possibility of assessing need worldwide. We have written a position paper summarising the approaches tried so far and potential ideas for surveys, research or liaison with other organisations; it will now form part of our 2025-30 organisational strategy to develop this further.

(5) Use our position of expertise to raise issues affecting people in prison overseas and when they return to the UK

We have quarterly meetings with the FCDO to discuss difficult cases and our approach to developments worldwide that affect people in prison, to identify increased need and respond with tailored support. We met with HM Prison and Probation Service and the Ministry of Justice several times to explore what could be done to expedite transfers from prisons overseas where prisoner transfer agreements exist (such as the UAE), and to advocate for new agreements where we are supporting significant numbers of people in poor prison conditions (such as Indonesia). We remain hopeful that an agreement with the Philippines can be ratified soon.

We launched the second edition of *The Cheal report – understanding prisoners abroad – statistics and analysis* which is a yearly exercise in offering data on issues as they emerge. It is popular with supporters and stakeholders in helping them understand more about the people we are supporting, trends and analysis, and the external factors contributing to and influencing the way that we work. We have received an increasing number of requests from the media to comment on high-profile cases and trends. These include:

- Statements made regarding Prisoners Abroad's position on arbitrary detention and supporting a proposed right to consular assistance;
- An article in the London newspaper *Metro* about the impact of imprisonment for the sisters of someone we were supporting in prison in Indonesia;
- A YouTube interview about conditions in Thailand;
- An interview on LBC radio regarding a high-profile case of someone imprisoned in the UAE.

We identify trends and advocate for those we support by raising awareness of issues they face and we take a proactive approach and respond with our views with an aim to share our expertise on these subjects wherever possible.

Impact and evaluation

"It's been and still is very difficult being here, the living conditions, the language barrier and basic needs are very hard here. Sometimes I feel like I'm in a dream and everyday I'm alone nobody else is my age or from my country." **Person in prison in Brazil**

Helping people to cope with day-to-day life in prison and feel hopeful about the future is critical in supporting them to sustain themselves, their family and feel optimistic. Feedback from surveys we sent to people shows we are having a positive impact on their lives. **83%** of people say that the contact they have received from us has helped them feel less anxious about their

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situation, **87%** of people say the contact they have received from us has helped them feel less isolated, **92%** of people say the contact has helped them know more about their situation and **96%** of people say the contact has helped them feel better represented.

Our grants can offer respite from challenging conditions and language materials assist with communication and relieving loneliness. Sending needs assessment questionnaires to people we are supporting means we can evaluate their situation, respond to their concerns and offer the breadth of our service to make life easier for them.

Plans for the future

"The feeling of trust, being represented and cared for ... what I received has been precious." **Person in prison in Morocco**

1. Update our family travel fund policy to improve access and ensure consistent decision-making, making recommendations to address unmet need.
2. Make recommendations for improvements and updates to our prisoner medical fund policy.
3. Finalise and publish a dedicated booklet for older people in prison.
4. Continue to work with the FCDO to obtain meaningful and consistent statistics on the number of people receiving consular assistance in prison abroad that we can compare with Prisoners Abroad's figures.
5. Continue to explore ways to overcome postal restrictions and broaden ways to increase communication with people in prison.
6. Widen the range of languages offered by volunteer translators.

Hope and support for the families of British people in prison

Our goal is to reduce isolation and support families through the emotional trauma.

"I wanted to take a moment to express my gratitude for your recent email and the kindness you've shown. Sometimes, when we feel overwhelmed and as if our basic freedoms are slipping away, it can be challenging to find hope. Your thoughtful words brought a sense of warmth and connection that I cannot adequately describe. It's remarkable how small gestures can have such a profound impact." **Relative of a person in prison in the Philippines**

We provide support to the families of British prisoners who primarily live in the UK as well as those who live overseas. Family members struggle with stigma, loneliness, media intrusion, financial hardship and often feel they have no one to talk to or that they are being judged by others. The news that a loved one has been arrested can be all the more traumatic when the arrest takes place in a foreign country where there are language barriers and different legal procedures. Families are very concerned about the wellbeing and safety of their family members in prison. We help them through this ordeal via our freephone helpline, family support groups, our specialist online network where people can talk to each other anonymously, volunteer telephone support and our newsletter. These provide opportunities for family members to talk to people who understand their situation and find solidarity in shared experiences helping to combat the stigma and loneliness attached to imprisonment, but which also extends to families. Using our knowledge and partnership with the FCDO we are helping family members understand more about how different countries' laws affect their relatives' immediate situation, reassuring them about how we are continuing to support the prisoner with our life-saving grants, helping with communication, and advising how families can make contact with and support their family member during their sentence.

Achievements and activities

"Prisoners Abroad is like another arm of my family. It is like a balm to be in the presence of others who understand." **Family member of a person in prison in the USA, shared at a Family Support Group**

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Prisoners Abroad provided essential assistance to 1,768 family members throughout the year (2024: 1,508). We continued to listen to, support and advise family members on the full range of issues they experience.

To enable as many family members to join as possible, and after consultation with them, most of our regular Family Support Groups continued via virtual or hybrid meetings. We continue to host Family Support Groups with all but one group offering a hybrid option for those who could not or chose not to physically attend. We regularly survey our attendees to gauge whether the preference is for in-person or online meetings.

We have held themed and country-focused virtual meetings throughout the year. In the country-focused sessions, the family members benefit from talking directly to British consular staff based in the country of their relatives' imprisonment. The sessions on long-term imprisonment are intended for those whose relatives are unlikely to be released, or whose release date is a long way off. The meetings give helpful support and input to families and show there are committed consular staff trying their best to help British prisoners in those countries. These groups are a mixture of in-person, hybrid and virtual.

A total of 434 *Holding the Fort* handbooks were sent out to family members, helping them to navigate some of the complex practical and emotional challenges of supporting a relative or friend in prison.

Key achievements

“Thank you so much for the paperwork, also all your help through the worst years of my life. [My son] is home and working and his life is back to normal. He said to say thank you. Can never thank you enough.” **Mother of person in prison in France**

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Develop and pilot a family support group that meets regularly online (to open attendance for families in Scotland and Northern Ireland or outside the UK)

We piloted an all-UK support group which has met twice with 15 attendees. This broadened the support available beyond the eight existing regional support groups in England, ensuring that people in other parts of the UK were able to meet others at a support group. Our existing programme of themed and country-focused meetings enables family members from outside the UK to join us at groups and meet a range of other people going through similar issues.

(2) Organise three family support groups in eight regions, and eight to ten themed meetings

Prisoners Abroad volunteers have run support groups in eight regions in England; Bath (3), Birmingham (3), Brighton (2), Chelmsford (1), Liverpool (3), London (3), Manchester (3) and York (2), enabling 99 attendees to access peer support, share experiences and interact. There were also 11 support and information group sessions which focused on specific countries or regions (Spain, UAE, Australia, Thailand, USA and Canada) or themes (long-term imprisonment, preparation for release, and prisoner transfer) which had 90 attendees in total.

(3) Produce a digital version of the family information pack for those who prefer not to receive post or find it easier or more convenient to read on screen

We have developed a digital version of the family information pack, containing links to our booklet *Holding the Fort* and forms that people can use to request information from us. This is now sent out to anyone who would like it. A key challenge we have is getting email addresses for family members as often contact with us is made by the person in prison.

(4) Develop and disseminate a bi-annual family-focused email newsletter with news and updates

Two e-updates have been sent to all family members for whom we have an email address. The updates remind people of support and information groups coming up, as well as other news and updates for family members. This extra communication is in addition to the newsletter that is sent out three times a year.

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"I could not have coped without your support, and what a wonderful friendly team, always there to help. You did so much over and above!!! I will never forget how amazing your support was. Such a hardworking caring and a wonderful team!!"

Mother of a prisoner

Impact and evaluation

We aim to relieve the negative impact of prison on family members, ensuring we help them find a way to cope with this trauma. We have started sending out an evaluation form to families at the 12-month mark to assess the ways we are supporting them and learn from their experiences. Whilst these are in early stages of dissemination, we have alternative survey feedback that denotes that **80%** of people say the support they have received from us has helped them feel less anxious about their situation, **90%** of people say that attending a family support group helped them feel less isolated, and **90%** of people say the advice and information they received from us helped them know more about their relative's situation in prison.

Ensuring family members do not feel alone is critical to our work so making sure families know where else they can turn to for help, with the myriad possible difficulties they face during a relative's sentence, is crucial. **100%** of people say the advice and information they received from us helped them know more about other sources of help and information.

We were able to support 11 families with our family travel fund this year, helping to bridge the distance felt by relatives.

"I am currently in Romania after arriving yesterday and returning this evening so it has been a very quick and stressful 24 hours. I had a wonderful visit with [my daughter] this morning and she is looking very well, smiley, healthy and positive. It was a dream come true to be able to hug her and hold her close... both for her and myself." **Mother of a person in prison in Romania after use of a travel fund grant**

"Just when you think there's no light at the end of the tunnel there's a spark there - you are an angel. Thank you ever so much. I really appreciate your help. I am ever so grateful for the fund I received; if it wasn't for that it would've been rather impossible for me to go and visit my child." **Mother of a person in prison in the Netherlands on receipt of a travel fund grant**

Plans for the future

1. Complete the family handbook *Holding the Fort* review and reprint, including legal-related information and updated passport factsheet.
2. Develop our proactive work, to include follow-up with families who have recently registered.
3. Review technology used to help support communication with and between families.

Building positive lives in the UK after prison abroad

Our goal is to prevent deprivation amongst British people returning from detention abroad and help them to build a stable and positive life free from crime.

"Good morning, I want to thank you so much for everything you've done for me. I'll never forget it. Yesterday I arrived at Heathrow airport with a small bag of clothes, and you provided me with literally everything I needed to survive." **Returnee from Malaysia**

Every year, British people are deported back to the UK at the end of their sentence. They have often lived abroad for years, sometimes decades, and arrive with nothing: no money, nowhere to sleep and very often no family or friends to call on for help, leaving many at great risk of homelessness and destitution. Our caseworkers support people during their incarceration and then help them to prepare for their return to the UK when they are approaching release. Our crisis service exists to ensure

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people can find accommodation (at first temporary and later permanent) and access welfare benefits, healthcare, specialist training and employment services. Our crucial partnerships with Heathrow Travel Care and Gatwick TravelCare and our dedicated one-to-one support help people in the first hours, days and weeks, when there is nowhere else to turn. We work closely with each person that needs our support once they have returned to the UK. This is essential work with a particularly vulnerable and marginalised group to keep them off the street and provide them with opportunities to change their lives.

Achievements and activities

“Coming from abroad and having no family members or friends here, if it was not for the help from several members of the Prisoners Abroad team I would have been back in prison.” **Returnee from the USA**

A total of 278 people (2024: 237) benefitted from our resettlement support during the year, and 72 of these were newly returned (2024: 67).

We continue to advocate for our returnees to find suitable short and then long-term housing. Finding suitable accommodation for people continues to be our single biggest cost in providing resettlement support due to the challenges in accessing emergency accommodation through local authorities, ever-increasing difficulties in securing social housing and the overall challenging housing market. Cheap hostels and hotel prices have risen significantly as people turn to these cheaper options for staying in London. During the year we:

- Supported 43 people into emergency accommodation at a cost of £59,068 (2024: £63,006). The average time we helped people in emergency accommodation for was 49 days (2024: 58 days).
- Provided £14,609 for food and £10,778 for travel both in and outside London through our emergency grants programme.
- Provided £1,223 to enable service users to obtain a passport/birth certificate as an essential form of identification in order to open a bank account – a necessary step to access welfare benefits and apply for jobs.
- Supported 43 people into hostel accommodation (2024: 37) at a cost of £1,374 per head (2024: £1,744).
- Assisted 41 new London-based clients and 30 new ‘long-arm’ clients outside London, and one person was housed through Heathrow Travel Care.
- Provided deposits for permanent accommodation at an average of £1,208 per person for 15 people (2024: £1,608 for 12 people) totalling £18,120 as landlords continue to ask for high rates to secure flats and bedsits.

Each grant equates to someone not being street homeless on arrival in the UK. We are often told that homelessness is one of their biggest fears on return to the UK.

Key achievements

“Everything from the large to the small but having that personal contact helped so much as well to keep me on track and encourage me. There are not enough words to say it fully but helped me entirely to get on my feet and provide a clear and positive path for becoming settled that was brilliantly encouraging.” **Returnee from Japan**

We have a new form to be used by consular staff to refer people to us for resettlement support. This asks for more information from them, with the aim to corroborate the information provided by the service users and fill in any gaps to provide a more complete needs and risk assessment. Since rolling out the form we have been working to promote and explain it to consular staff whenever possible to ensure a wide reach.

During the year we have been reviewing, defining and developing a framework to monitor our partnerships alongside looking for new connections to enhance our support for service users. We have been working closely with the Department for Work and Pensions which can be a particularly lengthy process and would leave people destitute for a long period of time without support from Prisoners Abroad; Only a Pavement Away, who provide hospitality workshops; and XO Bikes, who run bicycle maintenance courses.

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There are ongoing and increasing challenges finding suitable and affordable accommodation for our service users, a symptom of the current housing market, benefit cap, and no clear referral routes for under 35s. During the year we worked with a consultant funded by London Housing Foundation to look at how we can expand our accommodation options especially in the first weeks of a service user's return. We provided extensive information and research about our client group and the challenges outlined above, and subsequently we identified the possibility of securing housing through a partner organisation who are working to end homelessness. We have been exploring potential options through another partner who provide care support and housing, but unfortunately there are not any options for a partnership available currently. In addition, following on from the changes made to the London MAPPA (multi-agency public protection arrangements) housing protocol which most significantly barred those landing in Gatwick or Stansted from the housing protocol, we have met with members of the Strategic Management Boards in Essex and Sussex. We had positive and supportive messages about a willingness to assess people that are arriving in airports in their area.

"Rob was really supportive with communication and help with housing... it was a really tough time for me with health and housing... I would have been very confused and lost without this advice and guidance." **Returnee from Spain**

In the past year we have received financial support from the Dawes Trust to conduct a research project on the long-term impact of imprisonment abroad post release. We are working alongside researchers at the University of Cambridge to gather new insights into the needs and experience of those who have been imprisoned abroad, investigate the longer-term support they need and look at the factors which may support desistance from crime. The research has taken the form of sending out surveys and completing in-depth one-to-one interviews with those who have lived experience of the issues. We expect findings and a report to be produced and disseminated in the coming year.

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Improve digital inclusion for people returning from prison overseas (research IT support needs and develop an IT learning toolkit)

Over the last year we have been identifying the IT needs of people returning from prison overseas through the needs assessment form prior to release, and a survey and conversations on release. Most have additional IT support needs, especially now that everyone is expected to have a smartphone and applications for welfare services such as Universal Credit and housing are all done online.

We are therefore piloting in-house 'digital skills' workshops. We are trialling a variety of subjects, including how to use email and how to search the internet. These are being done in collaboration with a service user who has a high level of digital skills that he is keen to share. We are developing a more formal 'lived experience volunteering role' for this.

We have also identified 'Learn My Way' as a suitable platform, which is a free learning tool to help assist beginners with their digital skills. We encourage people to make use of our Finsbury Park office or their local libraries. We also try to get laptops for them through their Job Centres, but this is not always straightforward process and outcomes vary. Our fundraising team continues to look out for opportunities where we can provide a tablet or laptop to new returnees. Information will be amalgamated into a factsheet that will be available to anyone who requires extra support with these skills when they return to the UK after prison.

(2) Support returnees' wellbeing (research wellbeing services available to our service users throughout London and possibility of a dedicated grant)

We have taken a two-pronged approach to researching services available to our service users throughout London. Firstly, by researching organisations in London who could potentially support our client group and meeting up with them to discuss referral route options. We have met with some interesting services including Men's Shed Islington and Thrive, a charity based in Battersea Park that takes referrals from all over London. Secondly, because a lot of wellbeing support is borough-based and it can be difficult to know what is going on in each borough, we have instead taken an overall approach. We have found

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that the best way to access support is through 'social prescribing', sometimes referred to as community referral. Social prescribing is a relatively new term which refers to the social and community resources and activities that could help someone's wellbeing.

In terms of a dedicated wellbeing grant, we have created an overview of grants accessible to our client group and we make use of grant directories. The benefits of making grants directly from Prisoners Abroad to service users would be that we can avoid lengthy application processes and long waiting times. Our fundraising team are looking at how this could be funded.

(3) Support resettlement service users' mental health and assist access to services (develop in-house mental health provision and research mental health services available in London)

We were unsuccessful in a grant application which would have funded the provision of in-house mental health support, but the need is clear, and we are seeking alternative funding.

(4) Review resettlement information on website

We have reviewed the content of the resettlement webpages and looked at Google analytics to measure the usage. Based on this we have agreed we will focus more on practical advice relating to resettlement, for example: applying for benefits and the habitual residency test, opening a bank account, working with councils etc. Once all content has been updated, we will signpost service users to it, including family members and people who are not attending our office. We will monitor usage on a rolling basis and adjust information when required.

Impact and evaluation

"They made sure I had access to a phone and information. It is down to them that I had a roof over my head and some level of certainty during those first moments of disillusion." **Returnee from the USA**

80% of people we supported (167 individuals) would have been homeless on return to the UK without our support.

Providing a safety net and offering continued support through reassurance and information is key to helping people restart a life in the UK after prison. **92%** of those returning said they were better informed about the issues facing them on return, including access to welfare benefits, health services and housing. **83%** of people said attending a support group helped them feel less isolated, **82%** feel the 1-2-1 resettlement support made them feel more confident and ready to lead independent lives, **90%** of people we asked who attended Work Preparation Programme (WPP) groups felt more positive about looking for work and **100%** of people we asked who attended WPP groups felt more confident about the process of applying for jobs.

Plans for the future

1. Send out three resettlement e-bulletins to people we are currently supporting and those we have previously supported.
2. Continue to expand and review our partnership framework.
3. Develop in-house mental health provision for resettlement service users (funding dependent).
4. Continue to work together with Cambridge University on research into people returning to the UK after a prison sentence overseas.
5. Pilot an internship within the resettlement team.

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Organisational support

Our goal is to strengthen and increase our capacity and capability to do our work.

“You and your team are lifesavers (and I mean that sincerely at every level). When bad things happen, for whatever reason, life changes in an instant. From the moment of my arrest, I found myself in a completely alien environment and it was a very frightening place. If you are able, you adapt with the passing of time in order to protect yourself and survive the experience as best you can. It is not easy by any stretch of the imagination and no matter how strong you try to be there are occasions when you hit rock bottom for one reason or another and it is at these times when you can win or lose the battle. For me there have been a number of these occasions over the years and although none of you have appreciated it at the time, it has been contact from a caring group of strangers that has made the difference between stepping forward or stepping back from the edge.”

Person in prison in Spain

Key achievements

Early in the financial year we embarked on the creation of our next five-year strategy. It was honed over several months and involved wide consultation with our many stakeholders. We are proud to present the resulting strategy as ambitious for Prisoners Abroad and its future. At its core, the strategy ensures that we can continue to provide vital support to people facing unimaginable hardship – those surviving in foreign prisons, returning to the UK with very little, and families enduring the distress of having a relative imprisoned overseas. It sets out a clear vision for how we will sustain and strengthen our support, respond to growing needs, and advocate for those whose voices often go unheard.

“We are ambitious but pragmatic about the future. We are excited to deliver on this strategy, developing our frontline support alongside a focus on advocating for improvements in policy and practice. Our success relies on us continuing to build support amongst funders, donors, partners and supporters, and ultimately, we will be guided by our redefined values as we strive towards delivering on our mission and towards achieving our vision.” **Christopher Stacey, Chief Executive**

We have updated our organisational policies and procedures in line with good practice in the voluntary sector and to reflect our ambitions for the organisation. New policies include a sustainability policy and action plan; a comments, complaints and suggestions policy; and those with revisions include our personal safety at work policy, sickness absence policy, hybrid working policy and flexible working policy.

We said goodbye to Lord Neuberger, who stood down after seven years as a trustee. He has been a fantastic advocate for our cause, and we are delighted that he accepted our invitation to continue to support Prisoners Abroad by becoming a patron.

Trustees attend scheduled board meetings four times a year. In 2024-25, the trustee attendance rate was 71% for joining meetings either in-person or online. Recording this information helps us ensure we know the level of engagement from our board as good attendance contributes to effective oversight and sound decision making.

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Develop our next organisational strategy

Now that we have published our strategy and priorities to 2030, we will structure next year's trustees' annual report in line with our five strategic priorities to help us to demonstrate the progress we are making towards our strategic goals.

(2) Develop an external commitment to equity, diversity and inclusion (EDI), including lived experience

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As an organisation we are committed to equity, diversity and inclusion, supporting a fairer society through our work. The people we support are diverse individuals, and so are we. Our aim is to achieve an equitable, diverse and inclusive organisation, ensuring that EDI is reflected in our values and embedded in our practices and individual behaviours.

We published an external commitment on our website in April 2024 alongside an action plan for 2024 and 2025 which included measuring where we are, prioritising initial actions, establishing an EDI employee resource group and aiming to increase the proportion of our workforce from the global majority and people with lived experience of the criminal justice system and overseas imprisonment.

(3) Carry out a comprehensive induction of our four new trustees

We were pleased to welcome Dame Anne Owers, Julian Braithwaite, Kate Lill and Silvana Keen as trustees at the beginning of the year and we carried out an induction across two days in our office. New trustees also accompanied staff on a visit to HMP Wandsworth which is where men that are successful in transferring from a prison overseas will first arrive in the UK.

“Having worked in the criminal justice system for over 15 years, I am only too aware of how awful prison is, wherever you are in the world, but the isolation, anxiety and despair is exacerbated when overseas, and even more so at this time of year. Something as small as a card shows that person that they have not been forgotten and gives them hope for the future, something I was told frequently when I visited service users in prisons abroad. This is vitally important when many cannot see an end to their suffering”. **Kate Lill, Trustee**

Later in the year, we openly advertised for a new trustee and treasurer to ensure an effective handover from our current treasurer who will step down in July 2025. We are pleased to have appointed Carole Johnson who will take over as treasurer.

(4) Following updates to the Charity Governance Code, carry out a review of our governance against the Code to ensure that we are maintaining high standards

In the summer of 2024, the governance and risk committee had a focus on reviewing our current governance against the Charity Governance Code of good practice. Producing a detailed assessment as part of this process, it enabled the committee to demonstrate how our current practice aligned with good practice, as well as highlighting areas of improvement. Improvements that have been implemented include reviewing the charity's vision, mission purpose and values (completed as part of the strategy development process); establishing a lived experience advisory group to ensure the voice and experience of people affected by overseas imprisonment feeds into our work; developing a more detailed scheme of delegation to be clearer about matters reserved for the board, individual sub-committees and the CEO and executive team; and establishing a trustee self-assessment appraisal process.

The trustee board is confident that Prisoners Abroad's governance is in line with current good practice and is committed to regularly reviewing practices so that this remains the case.

(5) Review our IT and telecoms systems to ensure optimum performance, value for money, efficiency and compliance

As part of our planned IT review, and in response to sustained service issues we had experienced, we carried out a tendering process to identify a more reliable IT environment, and a cost-effective and future-proof IT and telecoms partner.

After a detailed evaluation and tendering process, we selected Systems IT, a London-based company experienced in supporting charities. Their proposal included onboarding, transformation to a SharePoint-based environment, on-site support, and enhanced cyber security features including Cyber Essentials certification. We also replaced our Azure-based remote desktop setup and retired our on-premises server, bringing cost savings and improved staff experience.

We successfully migrated all staff to SharePoint and rolled out managed laptops to ensure secure, flexible working. In early 2025, we also completed a migration to a Microsoft Teams-based phone system, simplifying communications and delivering further savings compared to our previous telecoms contract.

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We have a new online HR solution, which provides us with a portal for colleagues to manage annual leave, sickness etc, as well as better record notes and day-to-day administrative information required for each employee.

Taken together, this transition marks a significant step in modernising our IT infrastructure, improving resilience and user experience, and aligning with our future operational needs.

(6) Select and successfully migrate to a new fundraising database which will allow for greater functionality and integration

In line with our objective to move to a more functional and future-proof fundraising database, we completed a thorough review of potential CRM systems to replace our legacy platform.

Following sector benchmarking and demonstrations with several CRMs, we shortlisted and trialled two over a six-week period, looking at ease of use, customisation, integration with platforms and our website, automation, and reporting capabilities.

Beacon emerged as our preferred option due to its intuitive interface, customer support, strong integration with the payment platforms we use, and cost. The migration to Beacon started in September 2024 with data transfer, and customisation to populate and create a system that is providing increased functionality, efficiency, and improved supporter engagement capabilities.

Plans for the future

1. Begin to implement our new strategy, operationalising it into activity plans, defining success and developing ways to demonstrate progress made.
2. Develop fundable projects that align with our strategic objectives and enable us to seek funding for these developmental areas.
3. Induct a new treasurer.
4. Progress our focus on lived experience by piloting a paid placement for a graduate with lived experience of prison and recruiting to a lived experience advisory group.

Financial review

The board of trustees approved the 2024-25 budget with a surplus of £18,000, and we ended the year with a surplus of £202,080. Much of this larger than anticipated surplus is due to two generous legacies, for which we are very grateful. This has enabled us to meet our target reserves level for the first time in many years and will support the delivery of our new strategy and priorities to 2030. The surplus also includes the remaining £84,848 of restricted income that has been received from the Dawes Trust; this expenditure is already committed in the next financial year.

We continued to diversify and strengthen our income streams in 2024–25, raising a total income of £2,047,982 (2024: £1,845,423) despite the challenging fundraising environment that is well-documented in the charitable sector. We have achieved this due to a combination of factors – a stable and high performing fundraising team; well-considered supporter engagement; a well-developed legacy programme; an understanding from frontline colleagues, trustees and patrons about the importance of supporting our fundraising; and key relationships with our statutory partners.

Looking at our income and trends through the year, statutory income remained our largest income stream, accounting for 36% of our total income with grants from the Foreign, Commonwealth and Development Office and His Majesty's Prison and Probation Service. Prisoners Abroad provides essential support to British citizens around the world and in the UK, where statutory provision is either stretched or non-existent for this group.

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We held a series of events throughout the year, and we extend our thanks to Minister Hamish Falconer MP who hosted a reception at Lancaster House for us in October 2024 to celebrate our partnership and provided an opportunity to raise our profile. Patron Sir David Wootton hosted our supporter dinner at Ironmongers' Hall in March 2025, which raised a record-breaking £145,000 thanks to generous donations from supporters and match funding for which we are very grateful.

Income from trusts and foundations increased by £168,869 to a total of £680,932, performing strongly despite a very competitive funding environment. Major grants secured in the year included The Tolkien Trust, Dorset Foundation, and City & Metropolitan Charity. We are extremely grateful to our multi-year funders City Bridge Foundation, The Henry Smith Charity, London Housing Foundation and Garfield Weston, and to all those who we received grants from including those trusts that wish to remain anonymous.

New grants were secured from the Adrian Swire Charitable Trust, Truemark Trust, National Lottery Awards for All and the Dawes Trust. The Dawes Trust have funded a two-year project looking at improving our understanding of desistance from crime following a prison sentence overseas and the effectiveness of Prisoners Abroad in helping recently-released prisoners on their return. We eagerly anticipate the outcome of this research which is being carried out in partnership with the University of Cambridge. The overall increase in restricted income from trusts and foundations can be partly explained by the receipt of £150,000 from the Dawes Trust which is the full grant for the two-year project. Included in this grant is the portion of the grant due to our research project partner for their work on the project. A significant proportion of this income is for next year and to be paid to our project partner, however the SORP requirements are that we recognise all the income in this financial year.

Despite our successes, we experienced sector-wide pressures: increased competition led to several grant makers pausing or changing their giving strategies which meant planned applications did not progress and our application to the National Lottery Community Fund was unsuccessful due to overwhelming competition. Looking ahead we are developing fundable projects to enable our new strategic priorities and objectives to be delivered.

Income from individuals and those who give regularly performed well. Donations that we can rely on are incredibly important for financial planning and we are extremely grateful to have such a loyal group of supporters. Our events programme throughout the year gave an opportunity for supporters to donate to match-funded initiatives such as the London Legal Walk, the Aviva campaign and our supporter dinner. Through the kindness and bravery of three family members, we were able to make a powerful film showing the impact that long-term imprisonment has on people in prison and their relatives. It can be watched here: [The impact of long-term imprisonment](#).

Digital campaigns reached an audience of over 1,500 people who have signed up to receive our emails and included topics such as Human Rights Day, the Cheal report and Giving Tuesday. The number of social media followers across our channels is just over 10,000 with an average of one post per week covering a broad range of topics including the stories of those who have accessed our support, awareness days, strategy consultation and our Christmas card scheme. Our website is viewed consistently over 2,000 times a month and is a source of information and advice for many who are desperate for guidance as well as a dedicated area for our consular partners around the world.

Our postal appeals focused on Tony's story of being in prison in the USA for 11 years and his subsequent deportation to the UK, a caseworker telling the story of Sophie who was in prison in Turkey, Shane who left the UK as a young child to settle in the USA and was deported after a prison sentence, and the increase in demand for our overseas grants.

The support of Prisoners Abroad's patrons and trustees for fundraising is resolute and we were able to make connections through their networks during the year that resulted in grants and donations. We held our first patron-focused event in July, bringing together this group who have a collective role as ambassadors for the cause, and a further online meeting took place in January 2025 as an opportunity for patrons to hear about our new strategy.

We are very grateful to those who leave gifts in their wills to Prisoners Abroad. Income reached £239,822, with the majority coming from two individuals who have supported the charity since the 1990s. Our gifts in wills programme was kindly supported by our patron Kevin Fitzgerald CMG who hosted a legacy lunch to promote the topic.

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In July 2024 we embarked on sending out strategy consultation surveys to our supporters including some questions about donor behaviour. Of the supporters who responded, 85% scored 5/5 in response to the question asking how satisfied they were with their experience of being a donor. Understanding what motivates our supporters is important in shaping our activities.

We successfully migrated our fundraising database to Beacon, improving information management and data analysis. The migration project occupied a significant proportion of the team's time in late 2024 and continues to be refined into 2025.

Expenditure

Our expenditure on charitable activities increased by £84,101 compared to last year. This was primarily because of increased spending on our overseas prisoner and family support services due to a 22% increase in new cases of people in prison overseas and a 27% increase in new family support cases. In particular, overseas client postal costs continue to rise, we face new issues around customs and other postal regulations, and we are supporting an increased number of people with survival grants.

Expenditure on resettlement support increased by £19,318 mainly related to our research project with the University of Cambridge. We had a small increase in the total number of resettlement clients.

Fundraising costs increased by £54,514, primarily as a result of being able to fill a vacant staff post which brought the team and resources back to prior levels.

Overall

In summary, despite an increasingly competitive funding landscape, sector-wide pressures on funding, and the cost of living having an impact on both our staff costs and costs in delivering our support services, we achieved a strong financial performance in 2024–25.

The surplus with which we have ended the year has helped us increase our reserves (see below). As we begin the delivery of our new strategy and priorities to 2030, the board of trustees have designated £95,000 into a strategic development fund to support the delivery of key projects that align with our strategic priorities and that aim to increase income or reduce expenditure. Examples of planned initiatives are website redevelopment, a paid fixed-term lived experience role and trialling email use with people in prison.

The board has approved a small deficit budget for 2025-26 and the focus for the next two years is to secure additional funding that will increase our income to meet expected increases in expenditure, so that overall we return to a break-even budget with reserve levels within the amount set out in our policy.

Reserves policy, investments and going concern

Our reserves policy promotes resilience and strategic growth. We calculate the required level of reserves as an integral part of the organisation's annual planning and budgeting processes and continue to monitor them through the year. The two essential elements of Prisoners Abroad's reserves policy are to:

- Mitigate risk – maintain sufficient reserves to ensure that the organisation is protected against significant adverse fluctuations in income and expenditure.
- Develop the organisation – making funds available for strategic organisational growth.

We adopt a risk mitigation approach to our free reserves. Our target reserves range is based on the difference between confident income and planned expenditure across a three-year period. With many service users imprisoned for long sentences

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and an ongoing need for our services for future people imprisoned overseas, we have to plan to deliver essential services far into the future, so it is important that the charity has sufficient reserves to ensure our work continues.

Restricted reserves at the end of the year were £85,844 and these were not available for the general purposes of the charity. Free reserves at 31 March 2025 were £647,287 (2024: £600,446) and comprised unrestricted funds (£791,159) less net fixed assets (£48,872) which are held in a designated fund, and less a new designated fund for strategic development (£95,000). The £123,353 increase in unrestricted funds is further increased by the £18,488 reduction in the designated fund for the net book value of fixed assets (£67,360 less £48,872), less the £95,000 newly designated fund, resulting in an overall £46,841 increase in free reserves. These movements in the free reserves fund balance are shown in detail in Note 13 on page 38.

Following the annual review of projected income and expenditure, the trustees agreed that the organisation requires reserves in the range of £600,000 to £650,000 (2024: £600,000 to £650,000) to align with our risk mitigation approach. At 31 March 2025, our free reserves are in line with the range approved by the trustees and we plan to remain within that target level.

The trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account. The trustees consider that this remains the most appropriate form of investment at present. Following the assessment as noted in accounting policy 1.1, the trustees are of the view that the charity is a going concern.

Structure, governance and management

Constitution

The charity was incorporated on 4 December 2001 and is registered as a charitable company limited by guarantee obtaining charitable status on 4 September 2002. The charity is governed by its Memorandum and Articles of Association, last amended in 2020 to allow for trustee board meetings online and make the language more inclusive.

The charity was originally established as The National Council for the Welfare of Prisoners Abroad in 1978 (charity number 280030). With effect from 31 March 2003, the trustees approved the transfer of all assets, liabilities, rights and obligations to the charitable company Prisoners Abroad.

Organisational structure and decision making

Decisions on strategic direction, key policies and financial and legal requirements are taken at board meetings. Some trustees also participate in committees and working groups which consider in detail matters such as finance, governance and risk, and deaths in custody and provide recommendations to the full trustee board for consideration and decision. Individual trustees lead on identified portfolios, including safeguarding.

Governance

Trustee meetings are held at least four times a year and are attended by the chief executive, the leadership team and a staff representative. Day-to-day management of the charity is delegated by the trustees to the chief executive and others through a detailed delegation of authority.

In working towards fulfilling Prisoners Abroad's vision and maintaining high standards of governance and leadership, the trustee board applies the Charity Governance Code recommended by the Charity Commission. The Code is not a legal or statutory requirement; however, trustees believe it demonstrates good practice and will seek to follow its guiding principles and regularly review to see whether improvements to current practice should be made. The charity's governance and risk committee carried out a full review of the organisation's practices against the Code this year, evidencing application and identifying areas of improvement which have all been implemented.

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Method of appointment or election of the trustees

The management of the charity is the responsibility of the trustees who are appointed under the terms of the Memorandum and Articles of Association.

The board of trustees consists of no fewer than three trustees and no more than fifteen. The board carries out an annual review to decide whether there is a need to recruit new trustees. If during the year a trustee leaves, the board will decide whether to recruit at that time. New trustees are openly recruited through advertisement across appropriate forums. The term of office for a trustee is two terms of three years each with an option for three additional years, subject to annual review and discussion with the chair, with a maximum of nine years in total.

To ensure that the trustees are able to make informed decisions about the strategic direction of the charity, we have reserved places in the trustee board for people with lived experience of being in prison overseas and family members. Approximately a quarter of our trustees have lived experience.

Induction and training of trustees

All new trustees are required to complete an induction programme. Our comprehensive induction pack contains copies of key documents, organisational information and information relating to their duties as trustees. Each new trustee spends time with the chief executive and each department to obtain a more in-depth knowledge of the services provided and operations of the charity. Ongoing training needs are identified as appropriate and addressed through a variety of means, including board papers, leadership days each year and seminars. In addition, all new trustees are matched with a more experienced board member to support them in their preparation for the first few board meetings.

Each trustee signs a declaration of eligibility to serve as a trustee. The trustee board maintains a register of trustees' interests as a measure of good practice and to manage any conflicts that arise. The register is updated and reviewed annually and declarations of conflicts of interest are included on the agenda of each board meeting.

Safeguarding and whistleblowing

Prisoners Abroad has a robust safeguarding policy and other related policies including whistleblowing, with a named lead trustee for both. In this reporting period, no safeguarding incidents have been identified as relevant for reporting to the Charity Commission via a serious incident report and no whistleblowing concerns were raised.

Environment and sustainability

Prisoners Abroad aims to uphold the principles of sustainable development and to minimise its climate and environmental impact, complying fully with all relevant environmental legislation and regulation.

Prisoners Abroad recognises that the climate and nature emergency is a systemic threat to human rights globally, including increasing the risks of societal stress, breakdown and conflict, whilst also bringing direct risks (e.g. extreme heat, flooding, storms) to criminal justice infrastructure and to people in prison around the world. Climate change disproportionately affects the most vulnerable in society, and many people in prison, their families and those released fall into this category.

With environmental consultancy support funded by the Wates Foundation in 2024, we looked at our current ways of working with a view to reducing our environmental impact as much as possible, thereby doing what we can to mitigate our contribution to the effects of climate change. We identified several areas where we want to make commitments; during the year we developed the first version of a sustainability policy, alongside an action plan. We have introduced dedicated food waste disposal in addition to our regular recycling, and we are proactively reducing the number of physical letters we send in favour of emails. Our financial reserves are held with an investment fund who pioneer ethical and sustainable investment, both socially and environmentally. We are also looking into renewable energy suppliers for future contracts.

Charity fundraising disclosures

Prisoners Abroad is a member of the Fundraising Regulator, and we adhere to the standards set out by it.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2025

We raise money from a broad mix of sources and most of this work is conducted by our fundraising team. Our funding streams include government grants, individual giving, charitable trusts and corporate donations.

We aim to comply with all standards set by the Fundraising Regulator in its Code of Fundraising Practice. We adhere to the Code as it relates to treating people fairly, in particular vulnerable adults, to ensure they are protected and not subjected to unreasonable pressure to give a donation. Our fundraising approach is to contact only people who have signed up to receiving communications from us or who have been personally introduced to Prisoners Abroad. We have procedures in place to ensure that people who ask not to be contacted/mailed/thanked do not receive communication from us that they do not want.

Complaints

We have a system for recording complaints received that details the complaint and how it was resolved. During this reporting period there were no complaints.

Pay policy for senior staff

The trustees and the leadership team comprise the key management personnel of the charity in charge of running and operating the organisation on a day-to-day basis. All trustees give their time freely and no trustee received remuneration in the year. Details of all trustee expenses and related party transactions are disclosed in notes 8 and 17 to the financial statements.

In order to recruit and retain the best staff to provide the services to our beneficiaries, the trustees consider that it is important to offer a competitive salary package, as benchmarked with similar-sized charitable organisations. The salary and other rewards (annual leave and pension contribution) of the chief executive are benchmarked and approved by the trustees on appointment and are reviewed annually by the trustees in accordance with the contract of employment.

All other staff roles, including the leadership team, are evaluated against several criteria, including responsibilities, skills and expertise required. These determine on which band the role lies within the National Joint Council (NJC) pay scales as used by local councils. Occasionally, the trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits including sick pay, maternity/paternity pay as well as annual leave, pension contributions and a pension salary sacrifice scheme.

Relationships with other organisations

The charity works closely with the Foreign, Commonwealth and Development Office and His Majesty's Prison and Probation Service to support its service users. It also has an extensive network of relationships with other non-profit organisations.

Volunteers

The charity is enormously grateful for the contribution made by the many volunteers who help us provide our services including family support group leaders, office-based volunteers, foreign language translators and individual lawyers and law firms. We have also benefited from a number of internships organised in partnership with universities whose students can offer up to a year of assistance.

Risk management

The governance and risk committee, comprising trustees and the chief executive, has carried out a review of the risks facing the charity and the trustee board has reviewed the major risks. A risk register is in place which prioritises these risks and identifies mitigating factors, systems and controls in relation to each. Trustees follow a comprehensive monitoring and review process to review identified risks regularly and to capture new risks that may arise and ensure that systems are in place to manage and mitigate these risks. The two key risks that ranked most highly during the year were:

1. Inadequate levels of fundraising income to achieve break-even budgets for the coming years. We have performed well in recent years, but this is an ongoing concern in a challenging economic environment. A fundraising strategy is in place, with quarterly reviews with both the finance committee and trustee board to monitor income and expenditure against budget.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2025

2. Increases in the number of people in prison overseas mean that we are unable to maintain our usual levels of frontline support. We monitor these figures and our grant-spending closely, however we are mindful of the ever-pressing need to increase our staffing capacity to cope with the increased demand for our support.

High-risk items are reported on at each board meeting and reviewed regularly by the leadership team. In addition, all risk items are reviewed twice a year by the governance and risk committee. The trustee board reviews the full risk register once a year.

Statement of trustees' responsibilities

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 charitable company and its income and expenditure 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 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- State whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

In so far as the trustees are aware:

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

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

The trustees, who are also directors of Prisoners Abroad for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees has any beneficial interest in any contract to which the charity was party to during the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2025

Auditors

Following an open tender process, on 18 September 2014 Kingston Smith were appointed as auditors (now known as Moore Kingston Smith LLP). Trustees have elected to dispense with the obligation to appoint auditors on an annual basis and therefore Moore Kingston Smith will remain as auditors until such time as the resolution is revoked.

Approval

The report was approved by the trustees on 15th July 2025 and signed on its behalf by:

Nick Prettejohn, Chair

PRISONERS ABROAD

Legal and administrative information For the year ended 31st March 2025

Trustees	Martin Atkinson FCA, Treasurer	retired 15 July 2025
	Dr Stephen Attard	
	Julian Braithwaite	appointed 30 April 2024
	Mary Ann Clements	
	Tim Hailes	
	Carole Johnson MVO MBE	appointed 29 April 2025
	Silvana Keen	appointed 30 April 2024
	Kate Lill	appointed 30 April 2024
	Phil Maguire OBE	
	Lord Neuberger	retired 23 January 2025
	Dame Anne Owers DBE	appointed 30 April 2024
	Nick Prettejohn, Chair	
	Desmond Skyers	
	Nick Smart, Vice chair	
	Naetha Uren	
Company secretary	Zeta MacDonald	
Key management personnel	Chief Executive	Christopher Stacey
	Deputy Chief Executive	Zeta MacDonald
	Head of Service Delivery	Theresa Gilson
	Head of Finance	Nancy Wright
Company number	04333963	
Registered charity number	1093710	
Registered office	89-93 Fonthill Road, London, N4 3JH	
	Switchboard: 020 7561 6820	
	Helpline: 0808 172 0098 (free from all UK landlines and mobiles)	
	Website: www.prisonersabroad.org.uk	
	Email: info@prisonersabroad.org.uk	
Auditors	Moore Kingston Smith	
	9 Appold Street, London, EC2A 2AP	
Solicitors	Hogan Lovells	
	Atlantic House, Holborn Viaduct, London, EC1A 2FG	
Bankers	NatWest (Islington Angel)	
	40 Islington High Street, London, N1 8XB	
	CCLA Investment Management Ltd	
	One Angel Lane, London, EC4R 3AB	

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2025

Opinion

We have audited the financial statements of Prisoners Abroad ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (Incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flows Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2025

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' annual report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2025

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2025

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

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

Moore Kingston Smith LLP

22nd August 2025

Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street
London
EC2A 2AP

PRISONERS ABROAD

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2025

		Restricted funds 2025	Unrestricted funds 2025	Total funds 2025	<i>Restricted funds 2024</i>	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
Note	£	£	£	£	£	£	£
INCOME FROM							
Donations and legacies	2	1,145,500	882,536	2,028,036	928,000	905,097	1,833,097
Investments		-	19,946	19,946	-	12,326	12,326
TOTAL INCOME		<u>1,145,500</u>	<u>902,482</u>	<u>2,047,982</u>	<u>928,000</u>	<u>917,423</u>	<u>1,845,423</u>
EXPENDITURE ON							
Raising funds	3	-	434,921	434,921	-	380,407	380,407
Charitable activities	4	1,066,773	344,208	1,410,981	924,480	402,400	1,326,880
TOTAL EXPENDITURE		<u>1,066,773</u>	<u>779,129</u>	<u>1,845,902</u>	<u>924,480</u>	<u>782,807</u>	<u>1,707,287</u>
Net income and movement in funds		78,727	123,353	202,080	3,520	134,616	138,136
RECONCILIATION OF FUNDS							
Total funds brought forward		7,117	667,806	674,923	3,597	533,190	536,787
Total funds carried forward		<u><u>85,844</u></u>	<u><u>791,159</u></u>	<u><u>877,003</u></u>	<u><u>7,117</u></u>	<u><u>667,806</u></u>	<u><u>674,923</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 31 to 40 form part of these financial statements.

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2025

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		48,872		67,360
CURRENT ASSETS					
Debtors	11	288,851		236,110	
Cash at bank and in hand		630,679		442,871	
Total Current Assets		919,530		678,981	
LIABILITIES					
Creditors falling due within one year	12	(91,399)		(71,417)	
NET CURRENT ASSETS			828,131		607,564
Total assets less liabilities			877,003		674,924
THE FUNDS OF THE CHARITY					
Unrestricted funds					
Designated funds	14	143,872		67,360	
Free reserves	14	647,287		600,446	
			791,159		667,806
Restricted funds	14		85,844		7,117
Total charity funds			877,003		674,923

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Trustees on 15 July 2025 and signed on their behalf by:

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

The notes on pages 31 to 40 form part of these financial statements.

PRISONERS ABROAD
STATEMENT OF CASHFLOWS
For the year ended 31 March 2025

	Note	Total funds 2025 £	Total funds 2024 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash provided by operating activities	16	178,908	<i>121,440</i>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income		19,946	<i>12,326</i>
Purchase of tangible fixed assets		(14,288)	<i>(14,540)</i>
Cash provided by/(used in) investing activities		5,658	<i>(2,214)</i>
Increase in cash and cash equivalents in the year		187,808	119,224
Cash and cash equivalents at the beginning of the year		442,871	323,647
Total cash and cash equivalents at the end of the year		630,679	<i>442,871</i>

ANALYSIS IN CHANGES IN NET DEBT

	As at 31 March 2024	Cashflows	As at 31 March 2025
Cash at bank	442,871	187,808	630,679
Total	442,871	187,808	630,679

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2025

ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the Charity's forecasts and projections and have taken account of pressures on grants and donation income. The Charity also holds reserves to mitigate the impact of any sudden loss in income or increase in expenditure. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below. The functional currency of the charity is sterling. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2. Company status

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 23. 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.

1.3. Fund accounting

General funds ('free reserves') are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund to the extent permitted or agreed with the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2025

1. ACCOUNTING POLICIES (continued)

1.5. Expenditure

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those incurred in seeking voluntary contributions. They consist of direct costs and an apportionment of overhead, support and governance costs.

Communications costs of disseminating information are included in charitable activities.

Support and overhead costs are those costs for governance, finance, IT, human resources and office administration that underpin the delivery of the charitable objectives. These costs are allocated between the cost of raising funds and apportioned between charitable activities.

Grants payable to individuals for welfare, health, education and other services are included in the Statement of Financial Activities (SOFA) when approved by the staff under delegated authority from the Trustees.

1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Residual lives and impairment losses are assessed annually. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short-term Leasehold Property	-	over the term of the lease
Furniture and Fixtures	-	over the term of the lease
Computer Hardware	-	over 4 years

1.7. Taxation and VAT

As a registered charity, the organisation is exempt from tax on its charitable income to the extent that it is applied to the charitable purposes.

In common with many other similar organisations, the Charity is not registered for VAT and all expenditure is stated gross of VAT which cannot be recovered.

1.8. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

1.9. Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense. The cost of material unused holiday entitlement is recognised in the period in which the employee's services are received. Termination expenses are recognised as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2025

1. ACCOUNTING POLICIES (continued)

1.10. Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.11. Gifts in kind

Where goods are provided to the Charity as a donation that would normally be purchased from suppliers this contribution is included in the financial statements as an estimate based on the value of the contribution to the Charity.

1.12. Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.13. 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 does not have any bank loans.

1.14. Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with the bank, with original maturities of three months or less.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Foreign, Commonwealth and Development Office	464,000	-	464,000	430,000	-	430,000
Ministry of Justice - HMPPS	265,000	-	265,000	265,000	-	265,000
Trust grants	416,500	264,432	680,932	230,000	282,063	512,063
Individual & corporate donations	-	365,080	365,080	3,000	587,480	590,480
Legacies	-	239,822	239,822	-	20,228	20,228
Gifts in-kind & sundry income	-	13,202	13,202	-	15,325	15,325
Total	1,145,500	882,536	2,028,036	928,000	905,097	1,833,097

3 COSTS OF RAISING FUNDS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Staff costs	-	293,033	293,033	-	249,852	249,852
Governance and support costs	-	25,433	25,433	-	19,547	19,547
Other costs	-	116,455	116,455	-	111,008	111,008
Total	-	434,921	434,921	-	380,407	380,407

4 CHARITABLE ACTIVITY COSTS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Client services:						
Overseas prisoners service	472,246	107,206	579,452	458,318	50,197	508,515
Family service	113,374	116,553	229,927	81,162	154,919	236,081
Resettlement service	481,153	120,449	601,602	385,000	197,284	582,284
Total	1,066,773	344,208	1,410,981	924,480	402,400	1,326,880

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct staff costs 2025 £	Direct client costs 2025 £	Other direct costs 2025 £	Governance & support costs 2025 £	Total 2025 £
Client services:					
Overseas prisoners service	307,503	101,656	118,072	52,221	579,452
Family service	149,470	4,875	44,705	30,877	229,927
Resettlement Service	268,983	100,368	164,556	67,695	601,602
Total	725,956	206,899	327,333	150,793	1,410,981
	2024 £	2024 £	2024 £	2024 £	2024 £
Client services:					
Overseas prisoners service	271,566	88,100	108,812	40,037	508,515
Family service	168,800	4,175	41,896	21,210	236,081
Resettlement service	290,906	105,085	125,722	60,571	582,284
Total	731,272	197,360	276,430	121,818	1,326,880

5 DIRECT CLIENT COSTS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Prisoner welfare & survival	76,118	-	76,118	63,452	-	63,452
Prisoner health	17,428	-	17,428	17,094	-	17,094
Prisoner education & personal development	2,110	-	2,110	1,555	-	1,555
Prisoner magazine subscriptions	-	6,000	6,000	-	6,000	6,000
Family travel	4,875	-	4,875	4,175	-	4,175
Resettlement emergency accommodation	56,861	-	56,861	65,980	-	65,980
Resettlement travel	10,778	-	10,778	7,605	-	7,605
Resettlement subsistence	14,609	-	14,609	11,127	-	11,127
Resettlement housing access	18,120	-	18,120	20,372	-	20,372
Total	200,899	6,000	206,899	191,360	6,000	197,360

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising funds 2025 £	Charitable activities 2025 £	Total 2025 £	<i>Raising funds 2024 £</i>	<i>Charitable activities 2024 £</i>	<i>Total 2024 £</i>
Office management	4,540	13,619	18,159	3,974	11,921	15,895
Human resource support	6,567	19,701	26,268	5,208	15,622	20,830
Finance	11,605	65,762	77,367	8,800	64,537	73,337
Governance	2,721	51,710	54,431	1,565	29,738	31,303
Total	25,433	150,792	176,225	<i>19,547</i>	<i>121,818</i>	<i>141,365</i>

7 NET INCOME/(EXPENDITURE)

	2025 £	2024 £
This is stated after charging:		
Operating lease payments	100,566	100,566
Depreciation of tangible fixed assets owned by the charity	29,532	27,653
Auditors' remuneration - audit service	18,910	14,166

8 STAFF COSTS AND NUMBERS

	2025 £	2024 £
Wages and salaries	998,012	953,104
Social security costs	107,399	95,113
Pension costs	68,078	59,732
Total	1,173,489	1,107,949

The average number of staff employed was 27 (2024: 26) and the average number of full-time-equivalent employees during the year was as follows:

	2025 Full-time-equivalent No.	2024 Full-time-equivalent No.
Overseas prisoner support service	6	6
Family support service	3	4
Resettlement service	6	6
Support and governance	2	2
Fundraising	7	5
Total	24	23

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

8 STAFF COSTS AND NUMBERS (continued)

The following number of employees received employment benefits (excluding employer pension costs) during the year in bandwidths of costs greater than £60,000. The employer pension cost for these employees was £17,946 (2024: £16,763).

	2025 No.	2024 No.
£60,000 - £69,999	1	1
£70,000 - £79,999	1	1
£80,000 - £89,999	1	-

Trustees and key management personnel

No trustee received remuneration in the period (2024: £Nil). Travel expense of £173 (2024: £128) was paid to 2 trustees during the period.

Total donations received from trustees were £5,299 (2024: £13,686).

There were no other related party transactions during the year.

Key management personnel include the trustees, chief executive and senior staff reporting directly to the chief executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel, were £318,147 (2024: £312,540).

9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £68,078 (2024: £59,732). There was an outstanding contribution payable to the fund at the balance sheet date of £11,815 (2024: £Nil).

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2024	13,482	281,188	294,670
Additions	-	14,288	14,288
Disposals	-	(26,348)	(26,348)
	13,482	269,128	282,610
Depreciation			
At 1 April 2024	9,899	217,413	227,312
Charge for the year	1,242	28,290	29,532
Disposals	-	(23,106)	(23,106)
	11,141	222,597	233,738
Net book value			
At 31 March 2025	2,341	46,531	48,872
At 31 March 2024	3,583	63,777	67,360

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

11 DEBTORS

	2025	2024
	£	£
Due within one year		
Sundry debtors	-	4,031
Accrued income	218,901	172,190
Prepayments	69,950	59,889
Total	288,851	236,110

12 CREDITORS

	2025	2024
	£	£
Amounts falling due within one year		
Trade creditors	2,478	9,605
Social security and other taxes	26,283	24,761
Other creditors	16,368	9,213
Accruals	46,270	27,838
Total	91,399	71,417

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	48,872	48,872	-	67,360	67,360
Current assets	85,844	833,686	919,530	7,117	671,865	678,982
Creditors due within one year	-	(91,399)	(91,399)	-	(71,419)	(71,419)
Total	85,844	791,159	877,003	7,117	667,806	674,923

	Total 2025 £	Total 2024 £
Free reserves		
Opening fund balance - total	674,923	536,787
Movement for the year	202,080	138,136
	877,003	674,923
Less: Restricted funds at 31 March	(85,844)	(7,117)
Less: Designated funds at 31 March		
Fixed Assets	(48,872)	(67,360)
Strategic Development Fund	(95,000)	-
Total	647,287	600,446

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

14 STATEMENT OF FUNDS

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Restricted funds					
Ministry of Justice - HMPPS	-	265,000	265,000	-	-
Foreign, Commonwealth and Development Office - FCDO	-	464,000	464,000	-	-
The Dawes Trust	-	150,000	65,152	-	84,848
City Bridge Foundation	-	62,500	62,500	-	-
The Henry Smith Charity	-	60,000	60,000	-	-
London Housing Foundation	-	40,000	40,000	-	-
National Lottery Community Fund	-	20,000	20,000	-	-
Other donors	7,117	84,000	90,121	-	996
Total restricted funds	7,117	1,145,500	1,066,773	-	85,844
Unrestricted funds					
Fixed Asset Fund	67,360	-	-	(18,488)	48,872
Strategic Development Fund	-	-	-	95,000	95,000
Free Reserves	600,446	902,482	779,129	(76,512)	2,205,545
Total unrestricted funds	667,806	902,482	779,129	-	2,349,417
Total funds at 31 March 2025	674,923	2,047,982	1,845,902	-	2,435,261
<i>At 31 March 2024</i>	<i>536,787</i>	<i>1,845,423</i>	<i>1,707,287</i>	<i>-</i>	<i>674,923</i>

Restricted funds:

The Dawes Trust provided funding for a multi-year joint research project with the Institute of Criminology, University of Cambridge on 'desistance from crime when returning from being detained in prison overseas'. In accordance with SORP we have taken the full 2 years of funding £150,000 into our 2024-25 income. Included in this funding amount are the project funds due to our research project partner in 2025-26.

The FCDO provided funding for the overseas prisoner support service and the human rights adviser posts.

The Tolkien Trust continued to support our overseas prisoners' grants. Our overseas service also received funding from The Rainford Trust.

The Aldo Trust funded the foreign language and wellbeing materials sent to overseas prisoners.

The National Lottery Community Fund (Awards for All England) granted £20,000 towards our family service support for relatives of British people in prisons overseas.

The family service was further supported by The Michael and Shirley Hunt Charitable Trust, The Vandervell Foundation, The Charlotte Bonham Carter Trust, The Truemark Trust, The Frazer Trust and the HDH Wills Trust 1965 Charitable Trust.

The Ministry of Justice HMPPS provided funding for welfare support for UK citizens imprisoned abroad on their return to the United Kingdom.

London Housing Foundation continued its support of our resettlement service with their multi-year grant.

We entered into year 2 of a multi-year grant from City Bridge Foundation towards our work with British citizens who have returned to London following a prison sentence overseas.

The Henry Smith Charity continued their grant towards Improving the lives of our resettlement clients.

The resettlement service was further supported by The Eleanor Rathbone Charitable Trust, The Beatrice Laing Trust, The Robin Corbett Award, The Fine & Country Foundation and The Grace Trust.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

14 STATEMENT OF FUNDS (continued)

	2025	2024
	£	£
Unrestricted funds		
Designated funds - Fixed assets	48,872	67,360
Designated funds - Strategic Development	95,000	-
Free reserves	647,287	600,446
Total unrestricted funds	791,159	667,806

The designated fund for strategic development will be used for projects in support of the Prisoners Abroad strategy 2025-30.

15 OPERATING LEASE COMMITMENTS

The total amounts payable under non-cancellable operating leases was as follows:

	Land and buildings	
	2025	2024
	£	£
Falling due:		
Within 1 year	100,566	100,566
Between 2 and 5 years	24,668	125,234
Total	125,234	225,800

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £98,670 was paid against the office lease and £1,896 towards an office equipment lease in the current year.

16 OPERATING ACTIVITIES

	Total funds	<i>Total funds</i>
	2025	2024
	£	£
Net movement in funds	202,080	138,136
Add back depreciation charge	29,532	27,653
Deduct investment income	(19,946)	(12,326)
(Increase) in debtors	(52,741)	(39,813)
Increase in creditors	19,983	7,790
Cash provided by operating activities	178,908	121,440

17 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year or in the prior year other than the donations from the Trustees as shown in note 8.

18 CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 March 2025 (2024: none).

PRISONERS ABROAD

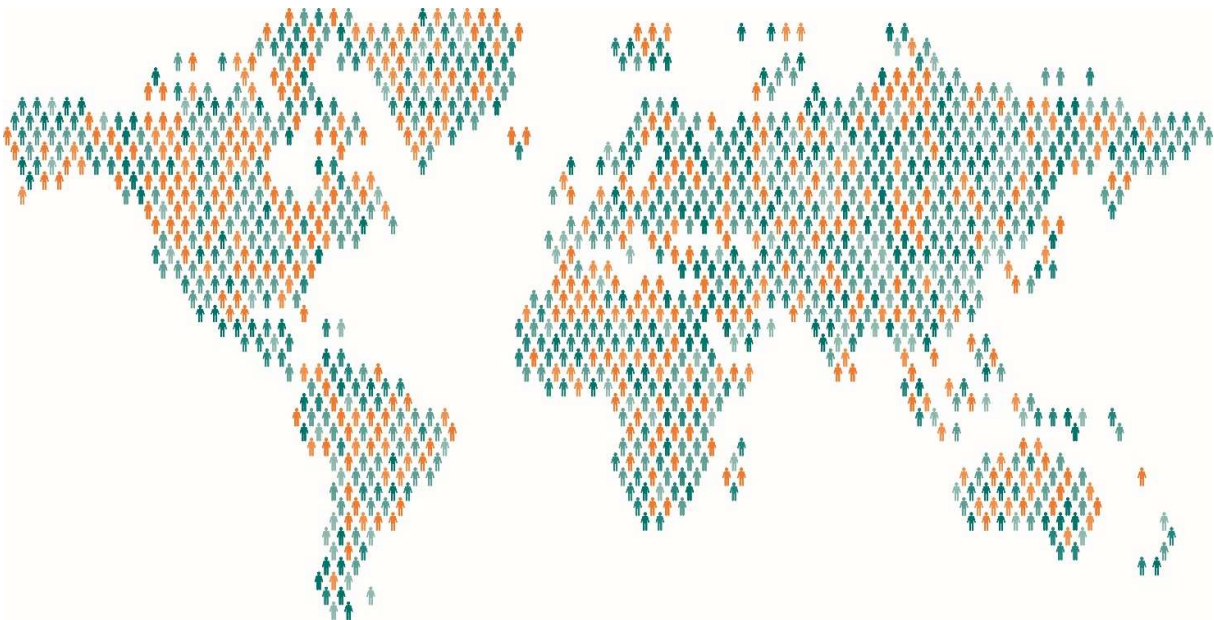
England & Wales - Charity number 1093710

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024



Registered charity number: 1093710
A company limited by guarantee number: 04333963

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PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

The trustees, who are directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2024.

Prisoners Abroad is a human rights and welfare charity providing humanitarian aid, advice and emotional support to people affected by overseas imprisonment. We assist British citizens during their incarceration, when they return to the UK and need access to resettlement services, and we also support their family and friends throughout the trauma.

Our objectives

- The relief of need, hardship, poverty, sickness and distress among such British citizens whether remanded in custody, sentenced or detained in prison outside the UK, and of such individuals on return to the UK.
- The relief of need, hardship, poverty, sickness and distress among prisoners' dependants or family members.

Our strategic aims

- Develop and expand the quality and impact of our services, working with people to overcome vulnerabilities by addressing need.
- Underpin our work with a strong resilient infrastructure championing our staff and volunteers.

Public benefit

The trustees have referred to the information within the Charity Commission's guidance on 'public benefit: running a charity (PB2)' and have considered how our planned activities will contribute to the charity's strategic objectives, with the public benefits as follows:

- The advancement of citizenship and community development.
- The prevention or relief of poverty, primarily homelessness.
- Support and relief for those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.

How we work

We have been working with our service user groups for 45 years, and our strategy and policies are built based on this experience. We are non-judgmental and see beyond the conviction; we see the human being and what they should have access to no matter what their situation. We translate human rights law into practical life-saving actions. We work positively against unfair discrimination and inhumane treatment. We strive to empower our service users and to tailor our services to the needs of each individual.

We have an agile approach and are flexible in our delivery of services. Our response to the needs of our service users relies on our highly-skilled team and our partnerships both overseas and in the UK. These are paramount in supporting those who are most vulnerable.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Supporting British people in prison overseas

Our goal is to safeguard the welfare and basic human rights of British citizens detained abroad.

“Thank you for everything you have done for me; you have really made a difference with all you have sent me. Also when I show the people in prison all you have done for me, they can't believe the service you provide; there's nothing like this for them, so I've been very fortunate.” **Prisoner in Spain**

Britons held in prisons around the world experience isolation, deprivation and – sometimes – mistreatment. We provide advice to people in prison and their families during detention and act as a vital link between people detained overseas and agencies both in the UK and the country in which they are held. We offer/signpost to information on foreign criminal justice systems, rights in prison, prison conditions, parole, remission, and prison transfer to the UK. We also build relationships with people in prison and provide reassurance and emotional support along with tailored practical care to help maintain their well-being.

Poor prison conditions caused by economic instability and lack of investment mean that many people who are detained do not have access to the basics necessary to keep them alive: food, clean water, and medical care. In these situations, British prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign, Commonwealth & Development Office (FCDO), which ensures Prisoners Abroad's life-saving support reaches the people who need it. Even in European countries, deteriorating conditions, coupled with few opportunities for work, education, socialising and communication, mean that prisoners need our support more than ever.

“Once again I thank you so much for sending me newspapers/political magazines. The view of the world in prison is so narrow and small that any other peek or glimpse into the outside world really boosts the mind. It doesn't just shake the monotony, it helps to keep the fires of thought burning brightly, which staves off the darker thoughts.” **Prisoner in Japan**

Achievements and performance

“X asked me to pass on his thanks to you and Prisoners Abroad for being a huge help with the books and cards you send him. He enjoys reading and stated it helps him with his mental health.” **British Embassy in Albania**

We supported 1,156 people in prison this year, which was a slight decrease compared with 1,170 last year; however, the number of new cases rose by nearly 22% from 295 to 359. We will be monitoring this as it is likely to continue to rise now that post-Covid restrictions on travel are completely removed. Nearly 8% of the people we support in prison are women, which is a slightly higher proportion than in the England and Wales prison population. We continue to provide our *Your Journey* booklet, which offers advice and support to women.

Our grant programme ensures that prisoners are able to access basic essentials to support their physical health such as clean water and food. Grants to individuals provided over the last year included 70 vitamin fund recipients, 23 recipients of medical funds (paying towards dental work, blood tests, health checks, diabetes medication, antibiotics, eye tests and spectacles), and 221 survival grant recipients for food and clean water. We were delighted that the Philippines and UK signed a Prisoner Transfer Agreement, which sets in motion steps for people who have been sentenced to be able to return home to serve the remainder. However, since ratification is expected to take some time and knowing how dire conditions are, we decided - in consultation with consular staff - that our survival grants in the Philippines were still not enough and therefore have increased

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

them by £5 per person per month (to £45) for those eligible; we aim to identify other priority countries for further increases and develop a method of evaluating our survival grants as a whole. This shows our close working relationship with the FCDO and how vital it is to have information on the ground about prison conditions.

“First of all to P.A. Many thanks for your support on this medical issue; it is moving again and that's great news and I hope the good news keeps coming. P.A. is like a family to me, always supportive and caring. I don't know what I would have done without your kindness and warmth. Really appreciate it: my love to you all.” Prisoner in Philippines

To prevent cultural and linguistic exclusion, we provide a range of publications to people in prison, including resources from the charity, Recoop: puzzle packs, numeracy workbooks, menopause advice, virtual walking challenges and mindfulness booklets to help counter isolation and promote better overall wellbeing. We provided practical support by sending wellbeing grants for items such as toiletries, phone cards or clothing (43 recipients), information booklets (such as *273 In Prison Abroad* guides for new prisoners), newspapers (2,495) and magazines (2,391) to help people maintain their emotional and mental well-being. We sent out 682 books either directly to individual prisoners or in large packages to prison libraries, 215 foreign-language dictionaries and grammar guides to those imprisoned where they could not speak the language, and 906 newsletters to prisoners worldwide. Lastly, we designed a notebook that can be used as a diary for appointments or reflections, a place to keep important information and contacts, or simply a source of writing paper. This will be offered to all prisoners who are allowed it.

We offer freepost envelopes to all prisoners to help them stay in or renew contact with their loved ones (535 were used for letter forwarding). Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home and coping with unfamiliar surroundings. These family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence. We send birthday cards to everyone in prison, and often hear it was the only one they received. Our supporters take part in a Christmas card scheme too. We try to create a virtual community so that people know they have not been forgotten.

Our longstanding association with Koestler Arts has resulted in another fruitful year of entries; we received from 11 people a total of 35 pieces including cards, drawings and paintings, poetry, fiction, non-fiction and calligraphy, which will all go into the main awards as well as Prisoners Abroad's own awards process. We were pleased to be able to include a service user on the judging panel.

Our chief executive conducted a very productive visit to Spain to meet with British consular staff in Madrid and some of the prisoners we support in Centro Penitenciario Madrid VI. He wrote a blog about his visit (excerpt below):

“Undoubtedly the highlight was visiting the British men that we are currently supporting in this particular prison. I was able to speak to both of them for some 45 minutes each, asking them questions about how they were doing, finding out how they were coping with the language barrier and learning to develop their Spanish. In the initial information packs we send to people about our work, we include dictionaries because we know how difficult and isolating it can be in prison in a foreign country, where you don't speak the language.

“I was lucky on my visit that I was accompanied by people who spoke fluent Spanish and could translate for me – but even that experience highlighted how vulnerable you feel when you don't understand the language being used around you. Hearing him talk about the benefit of language lessons really cemented in me the importance of helping people to develop their confidence in understanding the common language of the prison.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

"In preparation for my visit, colleagues from the Prisoners Abroad casework team had put together packs of information – including details about the support we can provide, a newspaper, a distraction pack of puzzles, and a book – for me to give to each of them, and they were both really grateful to receive these. Strikingly, one of the men reflected on how he'd received two Christmas cards from Prisoners Abroad. He said: "They were the only two Christmas cards I received – they don't really celebrate Christmas here, and it was so nice to be reminded of home and that people were thinking about me"."

Christopher Stacey, Chief executive

For British citizens detained overseas, consular assistance is absolutely vital to safeguarding their welfare and human rights, and therefore Prisoners Abroad supported the principle put forward by Redress that consular assistance should be provided as a legal obligation. A shift to a legal obligation would be the right thing to do, instead of a discretionary policy that is subject to changes to government priorities, political will and the complex relationships between the UK and other countries. It would undoubtedly require a change in culture and practice within the FCDO and UK embassies around the world, but we believe this would be a positive development that would help to protect an extremely vulnerable group of British citizens at a time when they are most in need. We will continue to support this position and will work with a range of stakeholders to help this to become government policy.

We continued our close working relationship with the FCDO by inviting any consular staff who were coming to the UK to visit our office - we were delighted that all their regional directors were able to spare the time to meet with us - and holding regular calls with consular representatives in key countries such as Thailand and the Philippines. Prisoners Abroad also conducts a regular training session for new consular staff, dials into various consular conferences worldwide, writes information bulletins, and maintains a dedicated webpage for all the information they need to be able to assist British prisoners.

We reacted to an announcement by Lord Chancellor and Secretary of State for Justice, Alex Chalk, about plans to rent spaces in foreign prisons. Prisoners Abroad opposes any policy that would see British prisoners moved to serve sentences in prisons outside the UK. We see the significant levels of isolation and trauma caused by British citizens serving sentences in prisons outside the UK; from being imprisoned so far away from home and family, not understanding the language and being excluded from opportunities to work and participate in effective rehabilitation programmes. This policy would be the wrong response to the problem of overcrowding in UK prisons. It would exacerbate the challenges of maintaining family contact and would not support the rehabilitation and resettlement of people.

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Create a mental health leaflet for newly arrested prisoners

We carried out a review of the mental health resources that we have. There is an existing section of our *In Prison Abroad* handbook which lays out tips for 'Good Mental Health', we send out Recoop's Mindfulness booklet to everyone newly arrested overseas, and we offer our in-house yoga and meditation publication to everyone who is allowed it. We have now identified a number of resources from other organisations – such as the National Health Service - which we can send out to people in prison who disclose particular issues, such as addiction and substance misuse, post-traumatic stress disorder (PTSD), depression and bereavement. We have drawn all these together to create an article for our most recent newsletter, so that everyone who can receive it is aware of what we have available.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

(2) Based on data collected last year, write a handbook for older prisoners and returnees, including information on mental and physical health, keeping in touch with grandchildren and resources on benefits and pensions

Initial project planning has started, which has highlighted the amount of work that we think this research will require, and therefore we are looking to secure some dedicated funding to help resource this work. Various resources from other relevant organisations in the field have already been identified and nine service user contributions have been received.

(3) Identify issues preventing Prisoners Abroad materials reaching Indonesia, Mauritius, and Morocco, in consultation with the FCDO

We have continued to attempt to send our correspondence and reading materials to those people we know are allowed it, and unfortunately the above countries remain problematic. It is still largely unclear what gets through to where and what the issues are worldwide. However, to compound this, since 1st March 2024 new European regulations mean that all customs data for anything other than a letter need to be uploaded online, which we hope may help with tracking what arrives at its destination and will result in physical mail returns following any unsuccessful deliveries (which previously we could only assume when intended recipients told us they had not received them). There are many elements to this complicated process, which has taken a considerable amount of time to understand and progress with. Since this process has begun we have had customs handling charge demands from several EU postal services, on top of what our courier charges us, and we will need to gather data to ascertain the scale of the problem and whether this is something Prisoners Abroad has a budget for. In addition, some of our recipients have not been reachable because their names are on 'denied parties' lists or packages have been held at local post offices with no possibility of collection. We are constantly having to record, monitor and get around increasingly restrictive rules, and will be seeking advice about our options regarding all of the above.

(4) Find solutions to mail reaching service users in particularly restricted areas of the USA

More and more states (most recently Texas) in the USA have begun using digital processing centres for various postal items sent to prisons, citing drugs as the driving factor, which means that more than 150 people are not ordinarily allowed to receive Prisoners Abroad's information packs, newsletters and other reading materials. We have started piloting a process whereby USA consular staff are kindly sending out Prisoners Abroad's materials on our behalf to people in 15 states, in order for it to bypass digital processing centres due to consular mail being 'privileged'. We are adapting our database and mailing systems accordingly and will be judging the pilot's success in the coming months.

"Thank you for your continued help. Can I make a request for a new English-Spanish dictionary? The one I have had for the last two years is falling apart from overuse." **Prisoner in Spain**

Impact and evaluation

Feedback from the surveys sent out to people in prison shows overall positive satisfaction, including:

- 88% of respondents rating overall satisfaction with our service as either very or quite satisfied;
- 88% saying we had helped them address (whether a lot or a bit) their medical / health concerns; and
- 90% saying we made them feel better represented.

We have set up a process for measuring and monitoring allegations of human rights breaches and referrals that we make to our human rights advisers - two roles seconded to the FCDO to advise both organisations on issues including fair trials and torture and mistreatment - and hope to be able to compare these with statistics from the FCDO.

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We have added the ability to evaluate satisfaction with our pack of materials to assist parents with keeping in touch with their children outside prison. In addition, our revised prisoner needs assessment form allows us to gather more data on people's experience in prison overseas. For example, we are now able to understand that:

- 47% of respondents have difficulties obtaining the items they need;
- 71% do not speak the local language of where they are imprisoned;
- 42% report physical health issues;
- 55% disclosed mental health issues;
- 20% had concerns for their personal safety; and
- 32% said there was no mental health support available in the prison.

We have had a focus this year on understanding our reach as a proportion of the total number of British citizens detained overseas. We have worked closely with the FCDO to share data which combines the number of people they know to be receiving consular assistance in detention in each country, alongside the data we have about the number of people we are supporting. We will continue to prioritise this and look at understanding the data and trends over time so that we can continue to focus on ensuring that every British citizen in prison overseas is aware of the support that we can provide.

Plans for the future

1. Review, update and reprint our *In Prison Abroad* handbook which is sent to all British prisoners overseas who have signed our authorisation form
2. Review increasing difficulties with sending physical mail to several countries worldwide and consider best approach and use of resources, including assessing sustainability and cost effectiveness of sending items to USA and EU countries and determining if more digital communication or assistance from local partners might be possible
3. Complete the production of new information on the risks of being on bail in a country where you are not normally resident
4. Identify priority countries for survival grant uplifts in consultation with FCDO
5. Use our position of expertise to raise issues affecting people in prison overseas and when they return to the UK

Rebuilding positive lives in the UK after prison overseas

Our goal is to prevent deprivation among Britons returning from detention abroad and helping them to build a new life free from crime.

"I want to thank you for referring me to [a training programme at] the HOSB (House of St Barnabas). I was headed home on the tube yesterday being excited about starting my work experience, and realising how fortunate I was to get involved in the programme. It is really what I needed to get me back interacting with people and focused - I have a lot of drive but was lacking direction, and this is providing it for me."

Returnee from the USA.

Every year, British people are deported back to the UK at the end of their sentence. Often, they have lived abroad for a number of years, sometimes decades, and arrive with nothing: no money, nowhere to sleep and very often no family or friends to call on for help. Our caseworkers support people during their incarceration and then help them and us to prepare for their

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return to the UK when they are approaching release. Our resettlement officers work closely with each person that needs our support once they have returned to the UK.

People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service exists to ensure people can find accommodation (at first temporary and later permanent) and access welfare benefits, healthcare, specialist training and employment services. Our crucial partnerships with Heathrow Travel Care and Gatwick TravelCare and our dedicated one-to-one support help people in the first hours, days and weeks, when there is nowhere else to turn. This is essential work with a particularly vulnerable and marginalised group – to keep them off the street and provide them with opportunities to change their lives.

“Helping me with a mobile and Sim card, accommodation, food, travel card, registering with doctors, Universal Credit, bank account and national insurance number; without their help I wouldn't have a clue to do any of the above as it is so different to Australia.” **Returnee from Australia (in response to 'what were the most useful aspects of the service?')**

Achievements and performance

A total of 237 people benefitted from our resettlement support during the year (a reduction of 22.5% from 306 the previous year) and of these people, 67 were newly returned (a reduction of 26% from 91 the previous year). Conversations with British consular staff indicate that this might be accounted for by a less punitive government in the USA now deporting fewer foreign nationals than in recent years. People might be more likely to be released on immigration bail, where they are released from detention but still subject to a deportation decision, although we have yet to see how permanent a status that is. We have also seen an end to charter flights bringing large groups of returnees from Australia.

“The contact with people who understand exactly what I needed and when. The whole process was amazing.” **Returnee from USA (in response to 'what were the most useful aspects of the service?')**

During the year we provided £63,006 for emergency accommodation, £11,647 for food and £7,976 for travel both in and outside London through our emergency grants programme. We spent £20,372 to pay for housing deposits due to the ever-increasing difficulties in securing social housing. We provided £1,028 to enable service users to obtain a passport/birth certificate as an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when also applying for jobs.

Our packs – containing amongst other things shopping vouchers, mobile phone and travelcard - for people on arrival at the airport continue to be distributed by Heathrow Travel Care (who gave out all 25 this year), Gatwick TravelCare and Stansted Chaplaincy. We continued this approach post-Covid as it is an effective way of providing immediate support to people returning, enabling them to go straight to their accommodation and get some rest after an often very long journey. We can then start the resettlement process when they are recovered from jet lag and are in a more rested state. This allows us to work more effectively with service users and enables the resettlement team to better manage demanding caseloads.

We continue to advocate for our returnees with relation to housing in particular. Resettlement service user numbers may be down; however, support costs have risen. We supported 37 people into emergency accommodation – a 32% drop from the previous year. The average amount of time we helped people in emergency accommodation for was 43 days. Cheap hostels and hotel prices have risen significantly (£1,744 per head for 37 people compared with £1,135 for 55 last year) as people turn to these cheaper options for staying in London. As regards longer-term housing, we issued 12 people with grants for housing

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deposits and helped 32 people with referrals for long-term housing. We assisted 173 London-based clients and 60 'long-arm' clients outside London. Four people received help through TravelCare, not being eligible for our direct assistance. Deposits for permanent accommodation have risen to an average £1,608 per person (£966 last year, also for 12 people) as landlords ask for more money to secure flats and bedsits. In terms of impact each grant represents a person who has not had to sleep on the streets in London or go without food and essentials. Service users report that homelessness is one of their biggest fears on return to the UK.

Housing issues overall present an ongoing challenge to the resettlement service, including appropriateness of emergency accommodation, a fragile system with only two feasible routes into the private rented sector, the current housing market and benefit cap making suitable / affordable housing even more limited. There is no referral route for under 35's, so it is extremely difficult to source accommodation, and there is no clear route to housing outside of London. Even within London, Multi-Agency Protection Panel Arrangements and the provision of accommodation for serious offenders is shifting, meaning some of our service users may miss out and find it difficult to be housed by London boroughs if they happen to arrive at airports such as Gatwick and Stansted. We have made our concerns known to the police and His Majesty's Prison and Probation Service and will monitor the impact of this in the year ahead.

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Update our resettlement handbook for service users with new information to help with increased understanding of the process and what it is Prisoners Abroad can offer

The review of *Coming Home* has been the greatest overhaul of this publication in some time and is now complete. With the changes there is more of a focus on the engagement that a prisoner has with us prior to their return, with considerably more detail on preparing for their release. A key objective is to communicate how our support is tailored to the unique circumstances of each individual. As well as the more Prisoners Abroad-focussed information we have made significant changes to areas such as the UK welfare system and the housing crisis.

(2) Implementation of an updated resettlement authorisation form and a review of information sharing agreements with partner organisations

The team is near the completion of its review of resettlement contracts and planning a new authorisation form, which will be specific to the resettlement service once the person has been released as opposed to the prison-focused one which people sign at the start of imprisonment and which concentrates on information-sharing with the FCDO. The form itself will take shape in the coming year.

(3) Review eligibility and ease of access to resettlement service and type of resettlement support for different service user groups e.g., visa overstayers and people who have been released into the community while awaiting deportation

A considerable amount of what we have done in reviewing the *Coming Home* publication is on how the resettlement team can support someone and what is expected from the service user. The work will continue into the next financial year, particularly the aim to consider the impact of factors such as visa overstay on our service user numbers (in Thailand, for example) and our varying ability to assist in certain cases. We will determine whether formulating criteria for eligibility in certain countries – such as the USA – could be helpful.

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(4) Rejuvenate resettlement steering group and increase service user involvement

While having started the discussion on this, it is still in its early stages and will be part of a larger discussion around service user involvement and volunteering at Prisoners Abroad. We know how beneficial service user involvement with our work is for both parties, so exploring how to develop this with the whole organisation will be intentional and intuitive. Work on this is ongoing.

"Having a knowledgeable contact and person to speak with has been vital." **Returnee from Australia**

"I cannot stress enough how important your organisation has been to me. The first few weeks in particular were hard. I had to dig deep...I am sharing this to highlight how impactful your organisation's outreach has been to my experience. Because of the existence of Prisoners Abroad, I am mentally and emotionally empowered to be the change I wish to see in the world. God bless you all, and all the donors." **Prisoner in France**

Impact and evaluation

Satisfaction questionnaires showed that 80% of respondents felt resettlement services they had received, such as arrival packs and travel expenses, made it a lot easier to access other services, and 90% a lot easier to attend appointments.

Data from the revised resettlement needs assessment form - sent to all those known to be returning imminently - show the extent to which people will need help from the resettlement team with the most basic aspects of setting up afresh:

- Only 52% hold a valid British passport;
- 65% have a National Insurance (NI) number (the other 35% would have left the UK before the age of 16 when NI numbers are issued);
- 68% have a birth certificate;
- 30% of returnees do not have family or friends in the UK;
- 71% will have no money;
- 82% say they will be homeless upon arrival;
- 37% report diagnosed mental health issues; and
- 57% disclosed physical health issues.

We had a focus internally on looking at our evaluation framework and discussed the need to agree as an organisation on terminology (used in different ways across the sector) in order to be clear around our monitoring, evaluation and impact work. We looked at the need to define longer-term impact which focuses on more long-term outcomes – e.g. not only looking at putting someone in accommodation or helping them access benefits, but getting to the point where people feel more settled in the UK, feel part of the UK and feel confident about moving on from their experience of imprisonment. We established a new set of key performance indicators, alongside updating our measurable aims and related outputs and outcomes, in order to continue to effectively monitor the impact of our frontline work.

Plans for the future

1. Improve digital inclusion for people returning from prison overseas (research IT support needs and develop an IT learning toolkit)

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2. Support returnees' wellbeing (research wellbeing services available to our service users throughout London and possibility of a dedicated grant)
3. Support resettlement service users' mental health and assist access to services (develop in-house mental health provision and research mental health services available in London)
4. Review resettlement information on website

Hope and support for the families of British people in prison

Our goal is to lessen the isolation and support families through emotional trauma.

"Just a little note to say thank you for all your support and help. I would never have got through these difficult times without you. You all do an amazing job, and when you go home at night you can say to yourselves 'yes, I have made someone's day!' You really make such a difference."

Mother of a prisoner in France

We provide support to the families of British prisoners who primarily live in the UK as well as to those who live overseas. Family members struggle with stigma, loneliness, media intrusion, financial hardship and often feel they have no one to talk to or that they are being judged by others. The news that a loved one has been arrested can be all the more traumatic when the arrest takes place in a foreign country where there are language barriers and different legal procedures.

Families are very concerned about the wellbeing and safety of their family members in prison. We help them through this ordeal via our freephone helpline, family support groups, our specialist online network where people can talk to each other anonymously via a supportive online portal, volunteer telephone support and our newsletter. All of these provide opportunities for people to talk to others in a similar situation to themselves and thereby find solidarity in shared experiences helping to combat the stigma and loneliness attached to imprisonment, but which also extends to the families. Using our knowledge and partnership with the FCDO we are helping family members understand more about how different countries' laws affect their relative's immediate situation, reassuring them how we are continuing to support the prisoner with our life-saving grants, helping with communication, and advising how families can make contact with and support their family member during their sentence.

"I am currently in Romania, after arriving yesterday and returning this evening so it has been a very quick and stressful 24 hours. I had a wonderful visit with [X] this morning, who is looking very well, smiley, healthy and positive. It was a dream come true for both of us to be able to hug and hold each other close."

Mother of a prisoner in Romania after receiving a Travel Fund grant from Prisoners Abroad

We aim to reduce the suffering and isolation of this vulnerable and often invisible group and help alleviate their anxiety. We know that for many relatives and friends, the emotional and financial stresses of imprisonment can feel as though they are serving the sentence too. We provide information about foreign prison conditions and criminal justice systems, and our multi-lingual team provides a wide range of practical and emotional support services.

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Achievements and performance

Prisoners Abroad provided essential life-changing assistance to 1,508 family members throughout the year – this is an 11% increase from 1,356 the previous year.

We continued to listen to, support and advise family members on the full range of issues they experience; we provided information on how people can appoint their loved one to manage their affairs with a dedicated Power of Attorney form and we helped to explain its validity to banks and other institutions. We supported families with applying for and booking prison visits in France and Spain, translating documents, and applying for passports for relatives in prison approaching release.

“Just when you think there's no light at the end of the tunnel there's a spark there - you are an angel. Thank you ever so much. I really appreciate your help. I am ever so grateful for the fund I received; if it wasn't for that it would've been rather impossible for me to go and visit my child.” **Mother of a prisoner in the Netherlands on receipt of a Travel Fund grant**

To enable as many family members to join as possible, and in consultation with them, most of our regular Family Support Groups continued via virtual or hybrid meetings; we ran groups in Bath (3), Birmingham (2), Brighton (2), Chelmsford (1), Liverpool (1), London (3), Manchester (4) and York (4), enabling 80 attendees to access peer support, share experiences and interact. All groups offered a hybrid option for those who could not physically attend and we regularly surveyed our attendees to gauge whether the preference is for in-person or online meetings. There were also eight support & information group sessions which focused on specific countries or regions (Thailand, USA, Australia and the Middle East), or themes (repatriation, preparation for release, and long-term imprisonment) which had 60 attendees in total.

A total of 352 *Holding the Fort* handbooks were sent out to family members, helping them to navigate some of the complex practical and emotional challenges of supporting a relative or friend in prison.

“As families of those in custody in a distant land we are often left with a maelstrom of conflicting emotions that might include guilt, anger, shame and confusion. The opportunity to unpick and share those emotions with others in a similar position is invaluable.” **Brother of a prisoner in USA**

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Develop and distribute a family survey to identify any unmet support needs

Work has started on the development of a survey, which will show us areas of interest or need amongst families that Prisoners Abroad is not currently fulfilling. We plan to distribute the survey next year, and this will also be helpful for our wider strategic development process to help us understand further support needs of families.

(2) Expand the support and information provided at our range of family meetings including new themes, speakers, and a mix of virtual and hybrid

We piloted a family online meeting primarily focussed on long-term imprisonment, which we will now hold periodically and will be part of our wider goals surrounding long-term imprisonment and the impact it has on both the person in prison and their family. During the pilot session we asked two family members to present their experiences of long-term imprisonment to the rest of the group and how they had coped. The regional support groups are a mixture of hybrid, in person and online. We have changed the format of these local meetings according to requests for change locally.

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(3) Hold two face-to-face family information days, with service user involvement

We held one full family day in London in September, and extended our family support groups with staff input in Manchester in October. We held a family support group and information meeting in Bristol in November with both a volunteer and staff in attendance. The in-person events give family members the chance to join others in a safe, non-judgemental space. When staff participate in these events it means they can meet family members in person, which they wouldn't ordinarily have the chance to do. Staff attendance also adds an extra dimension to the support and information provided to family members.

It was the first in-person London family support group since before the COVID-19 pandemic. 13 people attended with family members representing prisoners in the USA, and countries across Europe, the Caribbean, Asia and the Middle East. There was a group discussion where family members were able to support and learn from each other. PA staff gave presentations on Learning and Wellbeing and Preparation for Release, with questions from family members.

"This is the first PA support group that I have attended and it simply meant the world to me. It is such an isolating experience and despite being from a very large family, I am the only person dealing with 'the situation' and it meant so much to meet others and know that there is support out there. Game changer. Practical support and emotional support wrapped into one."

A family member after the London day

We held an extended family support group in Manchester with staff attendance. Although led by the volunteer, part of the session allowed time for family members to ask more detailed questions about issues that they had concerns about such as prisoner transfer and preparation for release. Nine family members attended.

"Alan and Kate were extremely empathetic and willing to listen to everybody's concerns. They both offered very good advice and showed a genuine, caring attitude. The meeting was very well worth attending and we can't thank Alan enough for hosting it. Thank you Prisoners Abroad for being there for everyone in need."

A family member after the Manchester group

Our extended family support group with staff attendance in Bristol, which was led by the volunteer, was attended by five people (including a baby). This was again a chance for family members to ask more detailed questions of PA. We are grateful that our volunteer arranged for us to use a free space provided by a local law firm.

"This is all very new to us and being able to talk with others was a great help to us both it was a lovely venue and a very welcoming environment."

A family member after the Bristol group

(4) Set up a family service evaluation survey for 12 months after first contact

This has been slightly delayed as the organisation needed to first complete the review of the full evaluation framework; this required input from the wider staff team and generated work in making changes. We held an initial meeting to determine potential questions for the evaluation survey and work will continue in the next financial year.

"Prisoners Abroad is like another arm of my family."

"It is like a balm to be in the presence of others who understand."

Family members taking part in a support group on long-term imprisonment

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"Thank you for all your help. I did receive your email [enclosing instructions on how to use the Power of Attorney form]. So we went back to the bank and took a copy of your email and it did the trick. Their legal department has now accepted the POA and will issue a card, so I can sort out my dad's finances. It was such a relief."

Daughter of a prisoner in Japan

"The fact that I didn't feel alone. You also helped me deal with my anger and frustration as the prison service is extremely bureaucratic and seems discriminatory towards foreign prisoners. Keep doing what you do. You were there when I felt I had no one else to turn to and had a human face - that gentle, kind touch is needed when a person is in despair."

Mother of a prisoner in France, in response to 'What would you say are the most useful aspects of Prisoners Abroad's service?'

Impact and evaluation

Surveys of family members after the release of their loved ones showed that:

- 90% of respondents felt contact with us made them feel more connected to others;
- 91% said contact with us made them feel less lonely;
- 97% found the prisoner and family team friendly, approachable, supportive and that they have replied in a timely manner

A survey was conducted into the effectiveness of our volunteer telephone support (VTS) for families. This is extra phone contact provided by volunteers for family members who are especially isolated, distressed or vulnerable. Most respondents found it easy to talk to volunteers, expressing that the volunteers played an advisory role and presented as someone they could confide in. All respondents were satisfied with volunteer friendliness and with how the volunteer listened to them. Respondents indicated that volunteers gave both practical support and emotional support, allowing them to share their fears. Respondents shared how they 'hadn't laughed in a very long time', and how much they appreciated talking to someone beyond their immediate family. Most respondents found VTS, at least partially, useful in dealing with the emotional impact of a relative's imprisonment.

In summary, volunteer telephone contact was found to provide vital support for family members with often complex cases. It allows the caseworkers more time to deal with letters from distressed people in prison and provides volunteering opportunities, including for former service users. It was recommended that the service continue, recruit more volunteers so that it can be offered to more families, and be better promoted to those family members for whom it would be felt beneficial.

Plans for the future

1. Develop and pilot a family support group that meets regularly online (to open up attendance for families in Scotland and Northern Ireland or outside the UK)
2. Organise 3 family support groups in 8 regions, and 8-10 themed meetings
3. Produce digital version of the family information pack for those who prefer not to receive post or find it easier or more convenient to read on screen.
4. Develop and disseminate a bi-annual family-focused email newsletter with news and updates

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Organisational support

Our goal is to strengthen and increase our capacity and capability to do our work.

“You and your team are lifesavers (and I mean that sincerely at every level). When bad things happen, for whatever reason, life changes in an instant. From the moment of my arrest I found myself in a completely alien environment and it was a very frightening place. If you are able, you adapt with the passing of time in order to protect yourself and survive the experience as best you can. It is not easy by any stretch of the imagination and no matter how strong you try to be there are occasions when you hit rock bottom for one reason or another and it is at these times when you can win or lose the battle. For me there have been a number of these occasions over the years and although none of you have appreciated it at the time, it has been contact from a caring group of strangers that has made the difference between stepping forward or stepping back from the edge.”

Prisoner in Spain

Achievements and performance

At the beginning of the year, we had a successful transition and handover in leadership as we said farewell to Pauline Crowe OBE, with her retirement as chief executive after 20 years, and we welcomed Christopher Stacey as our next chief executive. We were delighted that Martin Paisner CBE, Richard Price, Professor Kit de Waal and Michael Willcox became patrons. We are enormously grateful for the wide-ranging support from our patrons. We paid tribute to the life of Keith Carmichael, who sadly passed away peacefully on 21 March 2024. As a British businessman, Keith was detained without charge or trial in Saudi Arabia for 857 days from November 1981 until March 1984. During the imprisonment, he suffered torture and grave bodily injuries, including a fractured spine and psychiatric trauma. His time in prison coincided with the early days of Prisoners Abroad existing after being set up in 1978, and when he heard about the charity, he was regularly in contact with one of our founders, Joe Parham. We will forever be inspired by Keith and every other British person who has suffered torture and mistreatment while in prison overseas and their determination to survive with dignity and face the future with hope.

We carried out a comprehensive review of the progress that we had made over the last two years in working towards the objectives set out in our current strategy. It enabled us to step back and reflect on how much we had achieved during what was a difficult context externally, as well as understanding where we had perhaps not made as much progress as hoped. This provided the leadership team and trustee board with a helpful context in which to consider our strategic planning cycle and the board decided to develop a new organisational strategy during 2024 with a view to it being published by early 2025 ahead of the 2025-26 financial year.

We launched the first edition of *The Cheal report – understanding prisoners abroad*. This is the first publication of its kind from Prisoners Abroad, highlighting data relating to prisoner physical and mental health, substance misuse, offence trends and numbers supported globally. This is part of the strategic objective to ensure all British citizens in prison overseas are aware of what support they can access, and what more can be done to understand the total number and location of British citizens in prison overseas. The publication has been named after one of our founders, Chris Cheal, who himself was in prison in the 1970s and fought particularly hard on a Bill for Parliament that led to the Council of Europe Convention on the Transfer of Sentences. The tremendous impact of Chris' work is still being felt today and, over 45 years later, we hope he would be proud of what Prisoners Abroad has become.

We had a particular focus on equity, diversity and inclusion (EDI), committing to developing an action plan in our internal operational plan for the year. We understand EDI through the lens and context in which Prisoners Abroad is operating in. As a charity that supports people in and affected by imprisonment around the world, it is important to recognise that the system

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of imprisonment itself disproportionately impacts people from the global majority. Global majority is a collective term that refers to people who are Black, Asian, Brown, dual-heritage, indigenous to the global south, and who have been racialised as 'ethnic minorities'. Globally, these groups currently represent approximately eighty per cent (80%) of the world's population. For Prisoners Abroad, that means we need to have a particular focus on increasing the proportion of our people that are from the global majority, as well as those who have lived experience of prison.

The action plan that we developed for the following two years included prioritising some initial actions (including promoting the use of people's pronouns, the correct pronunciation of people's names and have 'EDI' as a standing item in team meetings) and measuring where we are (including a diversity survey of our workforce and publishing data). We have embedded core training on EDI for new staff and established an EDI employee resource group which is open to all staff to join. We have begun staff ZOUDs (Zones of Uncomfortable Debate) which provide a safe space for staff to learn and discuss a range of EDI-related topics.

To help us meet our aims and commitments around equality, equity, diversity and inclusion, we carried out a voluntary and anonymous survey of the staff team in December 2023 and we did the same with our trustee board in early 2024. Snapshots of these will be included on our website as part of our open and transparent approach, and key points from this are set out below.

Within our trustee board:

- 36% are female
- 21% are non-White British
- 29% have lived experience of the criminal justice system

Within our staff team:

- 68% are female
- 26% are non-White British
- 11% have lived experience of the criminal justice system

For a number of years our trustee board has had diversity targets on gender, ethnicity and lived experience, and these have been helpful in driving progress. Our trustee board commitments on diversity are that:

- We will continue with having diversity targets, including 50% of the board being female, 20% being non-White British and 20% having lived experience of the criminal justice system and overseas imprisonment.
- We will consider how we can attract younger trustees

Our workforce commitments on diversity are that:

- We aim to increase the proportion of our workforce from the global majority.
- We aim to increase the proportion of our workforce with lived experience of the criminal justice system and overseas imprisonment.

Priorities for the coming year including articulating our organisational commitment externally, prioritising how we can diversify our workforce, and embedding the newly-established structures including the EDI employee resource group and staff ZOUDs.

We have embedded the use of an online training platform for staff, making use of a number of courses as part of our induction process for new starters (safeguarding and EDI modules) and ongoing development for existing members of the team, as well as continuing to utilise our access to many and varied online webinars for individual team members on topics as wide-ranging as the use of AI and how to have effective meetings.

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The leadership team undertook a full review of our internal policies and procedures and from that created a new template and a list to prioritise for updates as well as identifying some new policies.

We launched a new HR database enabling staff to request leave, log absence and view their personnel details as well as being a system we can more easily report on.

This year we made a concerted effort to improve the way we capture and retain organisational knowledge. A focus on documenting decisions made and operational processes makes for consistent reference points for staff and provides clarity and transparency.

In last year's report we set out a number of plans for the future, and below we report on our progress towards these:

(1) Induct our new chief executive, Christopher Stacey

Christopher Stacey was appointed as chief executive and joined us on 15 May 2023. He was pleased to spend much of the time in his first few months learning about the organisation, its beneficiaries and supporters, meeting with all trustees and staff one-to-one, and meeting with a wide range of key stakeholders including funders, donors, supporters and partners. In December, Christopher reflected on his first six months at Prisoners Abroad:

"When I think about my conversations with supporters, they are characterised by one overriding thread - the warmth, kindness and compassion that is channelled through this unique charity to provide life-saving welfare support for people who would otherwise risk being forgotten." **Christopher Stacey, Chief executive**

(2) Invest in the infrastructure of the organisation

As we settled into a hybrid system of working and created a new policy to reflect this, we adapted our meeting room by installing a large screen, speaker and webcam to allow for better interaction with those working from home or having meetings with external organisations.

We secured funding from The Clothworkers' Foundation to enable us to install radiators in our resettlement interview rooms and meeting room making it a much more comfortable environment to work with returnees. The grant also allowed us to upgrade the computers our resettlement team use and purchase laptops for use with service users who attend our Work Preparation Programme.

We continued to digitalise our paper-based records with the purchase of a new, more efficient, multi-purpose copier/ scanner. We rolled out the use of MS Teams across the organisation as a communication tool.

(3) Recruit a family service user trustee

One new family service trustee was appointed this year. Mary Ann Clements is co-CEO at disability justice charity ADD International and she has lived experience of a loved one in prison overseas.

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Trustees' report For the year ended 31 March 2024

We said goodbye to Chrissie Ashley, who reached the end of her term after 9 years as a trustee, and Emma Douglas, who took on an amazing opportunity working in Africa. A further four trustees were recruited during the latter part of the year and were appointed on 30th April 2024. We are pleased to welcome Dame Anne Owers, Julian Braithwaite, Kate Lill and Silvana Keen.

“Without Prisoners Abroad, I have no idea how I would have coped with the practicalities and the shock of that time. It is invaluable to friends and family members of people who are arrested abroad to know there is somewhere where they can turn, somewhere where you won't be judged and where you can talk honestly about what is happening as the situation you find yourself in is something most of us don't find it easy to talk about day to day.” **Mary Ann Clements, Trustee**

Plans for the future

1. Develop our next organisational strategy

“A key focus for the year ahead will be developing our plans for the future. I am ambitious for the charity and ultimately for our service users. This is more important now because not only do we need to continue to safeguard the vital support that we provide, but we also need to build on our strengths, broaden our reach and deepen our services to support and advocate for the people we exist for.” **Christopher Stacey, Chief executive**

2. Develop an external commitment to equity, diversity and inclusion, including lived experience.
3. Carry out a comprehensive induction of our four new trustees.
4. Following updates to the Charity Governance Code, carry out a review of our governance against the code to ensure that we are maintaining high standards of governance.
5. Review our IT and telecoms systems to ensure optimum performance, value for money, efficiency and compliance.
6. Select and successfully migrate to a new fundraising database which will allow for greater functionality and integration.

Financial review

The board of trustees approved the 2023-24 budget with a surplus of £20,000 and we ended the year with a surplus of £138,136, owing to a one-off unexpected donation for which we are very grateful. This has enabled us to achieve our target reserves level for the first time in many years and to face the future with a firm foundation.

Overall, it has been a productive year in fundraising with income increasing by £302,761 compared to last year. A successful events programme and the one-off donation contributed to this, and despite the continuing challenges of income generation, we are proud of our achievements in 2023-24. We maintained high standards of quarterly reporting to the Foreign, Commonwealth & Development Office and His Majesty's Prison & Probation Service for activities relating to the multi-year grants we receive.

Income from trusts and foundations increased by £73,113 to a total of £512,063. Highlights include achieving a five-year grant from the City Bridge Foundation towards working with British citizens who have returned to London following a prison sentence overseas, an unrestricted multi-year grant from the Garfield Weston Foundation and a grant from the Clothworkers' Foundation towards IT and refurbishment costs in resettlement.

Our focus on service user stories, describing our impact, and a continuous cycle of research to identify potential new funders meant that we were able to establish new relationships with trusts and foundations to grow our portfolio and income, such as

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

a multi-year grant from the London Housing Foundation. We were delighted to have been awarded grants from many long-standing funders too and remain grateful for their commitment.

Our patron Dame Harriet Walter recorded our Radio 4 appeal, which was broadcast in July 2023. We had a fantastic response which generated £62,000 in donations and increased our supporter numbers. Sir Antony Gormley generously donated a drawing for sale at an auction in October 2023, securing £6,000 towards our life-saving work.

The events programme supported our fundraising efforts, and we extend thanks to Minister David Rutley MP for hosting our reception at the Locarno Room at the Foreign, Commonwealth & Development Office in October 2023 to highlight our partnership, and to patrons Sir David Wootton for hosting our supporter dinner in February 2024 and Professor Kit de Waal who delivered the Joe Parham Memorial Speech so memorably. A record 86 guests attended with a total raised reaching £126,000. Particular thanks go to those generous supporters who match-funded pledges made on the night.

Our community of supporters who commit to giving regularly throughout the year are vital to support and plan for the work of Prisoners Abroad. Communications include our newsletters and appeals that spotlight service user stories and the impact of donations. We thank all those who have given during a year of continuing economic uncertainty.

We included a free will-writing service with our legacy programme during the year and a legacy-specific mailing to encourage supporters to consider Prisoners Abroad after family and friends. We were honoured that those who chose to leave a legacy to Prisoners Abroad in their Will added £20,228 to our income.

Our expenditure on charitable activities increased by £70,758 compared to last year. This was primarily because of increased spending on our overseas prisoner and family support services due to a 22% increase in new cases of people in prison overseas and a 27% increase in new family support cases. In particular, overseas client postal costs continue to rise and we face new issues around customs and other postal regulations.

Expenditure on resettlement support is slightly down on last year due to a 20% reduction in the total number of resettlement clients as a result of lower numbers returning during the year. Nevertheless, the average spend per client is increasing due to increased housing, subsistence and other support costs, and we expect resettlement numbers to increase in the medium term once the effect of Covid-19 on travel has had time to work its way through and the increased number of arrests and imprisonments in recent years translate into releases and deportations back to the UK.

Overall, it remains a challenging financial and fundraising context with the cost of living having an impact on both our staff costs and costs in delivering our support services. The surplus with which we have ended the year has helped us increase our reserves to within our reserves policy range (see below) and, with careful planning, we are hoping to achieve a break-even budget in the 2024-25 financial year.

Reserves policy and going concern

We calculate the required level of reserves as an integral part of the organisation's annual planning and budgeting processes and continue to monitor them through the year. The two essential elements of Prisoners Abroad's reserves policy are to:

- Mitigate risk - maintain sufficient reserves to ensure that the organisation is protected against significant fluctuations in income and expenditure.
- Develop the organisation - make reserves available for strategic organisational growth.

We adopt a risk mitigation approach to our free reserves. Our target reserves range is based on the difference between confident income and planned expenditure across a three-year period. With many of our service users imprisoned for long

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

sentences, and an ongoing need for our services for future people imprisoned overseas, we have to plan to deliver essential services far into the future, so it is important that the charity has sufficient reserves to ensure our work continues.

Restricted reserves at the end of the year were £7,117 and these were not available for the general purposes of the charity. Free reserves at 31 March 2024 were £600,446 (2023: £452,718) and comprise unrestricted funds less net fixed assets which are held in a designated fund. The £134,616 increase in unrestricted funds is further increased by the reduction in the net book value of fixed assets, resulting in an overall £147,728 increase in free reserves.

Following the annual review of projected income and expenditure, the trustees agreed that the organisation requires reserves in the range of £600,000 to £650,000 (2023: £575,000 to £625,000) to align with our risk mitigation approach. We plan to remain within that target level.

The trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account. The trustees consider that this remains the most appropriate form of investment at present. Following the assessment as noted in accounting policy 1.1, the trustees are of the view that the charity is a going concern.

Structure, governance and management

Constitution

The charity was incorporated on 4 December 2001 and is registered as a charitable company limited by guarantee obtaining charitable status on 4 September 2002. The charity is governed by its Memorandum and Articles of Association, last amended in 2020 to allow for trustee board meetings online and make the language more inclusive.

The charity was originally established as The National Council for the Welfare of Prisoners Abroad in 1978 (charity number 280030). With effect from 31 March 2003, the trustees approved the transfer of all assets, liabilities, rights and obligations to the charitable company, Prisoners Abroad.

Organisational structure and decision making

Decisions on strategic direction, key policies and financial and legal requirements are taken at board meetings. Some trustees also participate in committees and working groups, which consider in detail matters such as finance, governance and risk, and deaths in custody and provide recommendations to the full trustee board for consideration and decision. Individual trustees lead on identified portfolios, including safeguarding.

Governance

Trustee meetings are held at least four times a year and are attended by the chief executive, the leadership team and a staff representative. Day-to-day management of the charity is delegated by the trustees to the chief executive and others through a detailed delegation of authority.

In working towards fulfilling Prisoners Abroad's vision and maintaining high standards of governance and leadership, the trustee board applies the Charity Governance Code recommended by the Charity Commission. The Code is not a legal or statutory requirement; however, trustees believe it demonstrates good practice and will seek to follow its guiding principles and regularly review to see whether improvements to current practice should be made. Since the last review by trustees, the Code has been updated and so the governance and risk committee will review the updated code in 2024.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Method of appointment or election of the trustees

The management of the charity is the responsibility of the trustees who are appointed under the terms of the Memorandum and Articles of Association.

The board of trustees consists of no fewer than three trustees and no more than fifteen. The board carries out an annual review to decide whether there is a need to recruit new trustees. If during the year a trustee leaves, the board will decide whether to recruit at that time. New trustees are openly recruited through advertisement across appropriate forums. The term of office for a trustee is two terms of three years each with an option for three additional years, subject to annual review and discussion with the chair, with a maximum of nine years in total.

To ensure that the trustees are able to make informed decisions about the strategic direction of the charity, we have reserved places in the trustee board for people with lived experience of being in prison overseas and family members. Approximately a quarter of our trustees have lived experience.

Induction and training of trustees

All new trustees are required to complete an induction programme. Our comprehensive induction pack contains copies of key documents, organisational information and information relating to their duties as trustees. Each new trustee spends time with the chief executive and each department to obtain a more in-depth knowledge of the services provided and operations of the charity. Ongoing training needs are identified as appropriate and addressed through a variety of means, including board papers, leadership days each year and seminars. In addition, all new trustees are matched with a more experienced board member to support them in their preparation for the first few board meetings.

Each trustee signs a declaration of eligibility to serve as a trustee. The trustee board maintains a register of trustees' interests as a measure of good practice and to manage any conflicts that arise. The register is updated and reviewed annually and declarations of conflicts of interest are included on the agenda of each board meeting.

Safeguarding

Prisoners Abroad has a robust safeguarding policy and other related policies including whistleblowing, with a named lead trustee for both. In this reporting period, no safeguarding incidents have been identified as relevant for reporting to the Charity Commission via a serious incident report and no whistleblowing concerns were raised.

Charity fundraising disclosures

Prisoners Abroad is a member of the Fundraising Regulator, and we adhere to the standards set out by it.

We raise money from a broad mix of sources and most of this work is conducted by our fundraising team. Our funding streams include government grants, individual giving, charitable trusts and corporate donations.

We aim to comply with all standards set by the Fundraising Regulator in its Code of Fundraising Practice. We adhere to the Code as it relates to treating people fairly, in particular vulnerable adults, to ensure they are protected and not subjected to unreasonable pressure to give a donation. Our fundraising approach is to contact only people who have signed up to receiving communications from us or who have been personally introduced to Prisoners Abroad. We have procedures in place to ensure that people who ask not to be contacted / mailed / thanked, do not receive communication from us that they do not want.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Complaints

We have a system for recording complaints received that details the complaint and how it was resolved. During this reporting period there was one complaint received relating to the omission of a Trust name in our thank you page of Prisoners Abroad's 2022-23 Annual Review. The individual received a verbal and written apology and was satisfied with the resolution.

Pay policy for senior staff

The trustees and the leadership team comprise the key management personnel of the charity in charge of running and operating the organisation on a day-to-day basis. All trustees give their time freely and no trustee received remuneration in the year. Details of all trustee expenses and related party transactions are disclosed in notes 8 and 17 to the financial statements.

In order to recruit and retain the best staff to provide the services to our beneficiaries, the trustees consider that it is important to offer a competitive salary package, as benchmarked with similar-sized charitable organisations. The salary and other rewards (annual leave and pension contribution) of the chief executive are benchmarked and approved by the trustees on appointment and are reviewed annually by the trustees in accordance with the contract of employment.

All other staff roles, including the leadership team, are evaluated against several criteria, including responsibilities, skills and expertise required. These determine on which band the role lies within the National Joint Council (NJC) pay scales as used by local councils. Normally, members of the leadership team are recruited to their assigned salary band. Occasionally, the trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits including sick pay, maternity/paternity pay as well as annual leave and pension contributions.

Relationships with other organisations

The charity works closely with the Foreign, Commonwealth and Development Office (FCDO) and His Majesty's Prison and Probation Service (HMPPS) to support its service users. It also has an extensive network of relationships with other non-profit organisations.

Volunteers

The charity is enormously grateful for the contribution made by the many volunteers who help us provide our services including family support group leaders, office-based volunteers, foreign language translators and individual lawyers and law firms. We have also benefited from a number of internships organised by universities, whose students can offer up to a year of assistance.

Risk management

The governance and risk committee, comprising of trustees and the chief executive, has carried out a review of the risks facing the charity and the trustee board has reviewed the major risks. A risk register is in place which prioritises these risks and identifies mitigating factors, systems and controls in relation to each. Trustees follow a comprehensive monitoring and review process to review identified risks regularly and to capture new risks that may arise and ensure that systems are in place to manage and mitigate these risks. During the key items that ranked most highly during the year was:

- Risk of inadequate level of fundraising income – an ongoing concern in a challenging economic environment.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

High-risk items are reported on at each board meeting and reviewed regularly by the leadership team. In addition, all risk items are reviewed twice a year by the governance and risk committee. The trustee board reviews the full risk register once a year.

Statement of trustees' responsibilities

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 charitable company and its income and expenditure 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

In so far as the trustees are aware:

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

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

The trustees, who are also directors of Prisoners Abroad for the purposes of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees has any beneficial interest in any contract to which the charity was party to during the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Auditors

Following an open tender process, on 18 September 2014 Kingston Smith were appointed as auditors (now known as Moore Kingston Smith LLP). Trustees have elected to dispense with the obligation to appoint auditors on an annual basis and therefore Moore Kingston Smith will remain as auditors until such time as the resolution is revoked.

Approval

The report was approved by the trustees on 18th July 2024 and signed on its behalf by:

Nick Prettejohn, Chair

PRISONERS ABROAD

Legal and administrative information For the year ended 31st March 2024

Trustees	Chrissie Ashley Martin Atkinson FCA, Treasurer Dr Stephen Attard Julian Braithwaite Mary Ann Clements Emma Douglas Tim Hailes Silvana Keen Kate Lill Phil Maguire OBE Lord Neuberger Dame Anne Owers DBE Nick Prettejohn, Chair Desmond Skyers Nick Smart, Vice chair Naetha Uren	retired 22 June 2023 appointed 30 April 2024 appointed 21 September 2023 retired 21 September 2023 appointed 30 April 2024 appointed 30 April 2024 appointed 30 April 2024
Company secretary	Zeta MacDonald	
Key management personnel	Chief executive Chief executive Deputy chief executive Head of service delivery Head of finance	Christopher Stacey: appointed 15 May 2023 Pauline Crowe, OBE: retired 31 May 2023 Zeta MacDonald Theresa Gilson Nancy Wright
Company number	04333963	
Registered charity number	1093710	
Registered office	89-93 Fonthill Road, London, N4 3JH Switchboard: 020 7561 6820 Helpline: 0808 172 0098 (free from all UK landlines and mobiles) Website: www.prisonersabroad.org.uk Email: info@prisonersabroad.org.uk	
Auditors	Moore Kingston Smith 9 Appold Street, London, EC2A 2AP	
Solicitors	Hogan Lovells Atlantic House, Holborn Viaduct, London, EC1A 2FG	
Bankers	NatWest (Islington Angel) 40 Islington High Street, London, N1 8XB CCLA Investment Management Ltd One Angel Lane, London, EC4R 3AB	

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2024

Opinion

We have audited the financial statements of Prisoners Abroad ('the company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2024

misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 22, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2024

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2024

or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of this report

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

Luke Holt (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street
London
EC2A 2AP

PRISONERS ABROAD

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2024

		Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
	Note						
INCOME FROM							
Donations and legacies	2	928,000	905,097	1,833,097	851,996	678,340	1,530,336
Investments		-	12,326	12,326	-	2,529	2,529
TOTAL INCOME		<u>928,000</u>	<u>917,423</u>	<u>1,845,423</u>	<u>851,996</u>	<u>680,869</u>	<u>1,532,865</u>
EXPENDITURE ON							
Raising funds	3	-	380,407	380,407	-	328,922	328,922
Charitable activities	4	924,480	402,400	1,326,880	880,354	375,768	1,256,122
TOTAL EXPENDITURE		<u>924,480</u>	<u>782,807</u>	<u>1,707,287</u>	<u>880,354</u>	<u>704,690</u>	<u>1,585,044</u>
Net income/(expenditure) and movement in funds		3,520	134,616	138,136	(28,358)	(23,821)	(52,179)
RECONCILIATION OF FUNDS							
Total funds brought forward		3,597	533,190	536,787	31,955	557,011	588,966
Total funds carried forward		<u><u>7,117</u></u>	<u><u>667,806</u></u>	<u><u>674,923</u></u>	<u><u>3,597</u></u>	<u><u>533,190</u></u>	<u><u>536,787</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 32 to 41 form part of these financial statements.

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		67,360		80,472
CURRENT ASSETS					
Debtors	11	236,109		196,296	
Cash at bank and in hand		442,871		323,647	
Total Current Assets		678,980		519,943	
LIABILITIES					
Creditors falling due within one year	12	(71,417)		(63,628)	
NET CURRENT ASSETS			607,563		456,315
Total assets less liabilities			674,923		536,787
THE FUNDS OF THE CHARITY					
Unrestricted funds					
Designated funds - Fixed assets	14	67,360		80,472	
Free reserves	14	600,446		452,718	
			667,806		533,190
Restricted funds	14		7,117		3,598
Total charity funds			674,923		536,788

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Trustees on 18 July 2024 and signed on their behalf by:

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

The notes on pages 32 to 41 form part of these financial statements.

PRISONERS ABROAD
STATEMENT OF CASHFLOWS
For the year ended 31 March 2024

	Note	Total funds 2024 £	Total funds 2023 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash provided by/(used in) operating activities	16	121,440	<i>(53,077)</i>
CASH USED IN INVESTING ACTIVITIES			
Interest income		12,326	103
Purchase of tangible fixed assets		(14,540)	(4,926)
Cash used in investing activities		(2,214)	<i>(4,823)</i>
CASH FLOWS FROM FINANCING ACTIVITIES			
Capital payments made against bank loan		-	-
Cash used in financing		-	-
Increase/(decrease) in cash and cash equivalents in the year		119,224	(85,013)
Cash and cash equivalents at the beginning of the year		323,647	468,470
Total cash and cash equivalents at the end of the year		442,871	<i>383,457</i>

ANALYSIS IN CHANGES IN NET DEBT

	As at April 2023	Cashflows	As at April 2024
Cash at bank	323,647	119,224	442,871
Total	323,647	119,224	442,871

PRISONERS ABROAD

Notes to the Financial Statements For the year ended 31 March 2024

1. Accounting policies

1.1. Basis of preparation of financial statements

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP) published on 16 July 2014, the Companies Act 2006 and the Charities Act 2011.

Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on grants and donation income. The charity also holds reserves to mitigate the impact of any sudden loss in income or increase in expenditure. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below. The functional currency of the charity is sterling. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2. Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 25. 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.

1.3. Fund accounting

General funds ('free reserves') are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund to the extent permitted or agreed with the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

PRISONERS ABROAD

Notes to the Financial Statements For the year ended 31 March 2024

1. Accounting policies (continued)

1.5. Expenditure

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those incurred in seeking voluntary contributions. They consist of direct costs and an apportionment of overhead, support and governance costs.

Communications costs of disseminating information are included in charitable activities.

Support and overhead costs are those costs for governance, finance, IT, human resources and office administration that underpin the delivery of the charitable objectives. These costs are allocated between the cost of raising funds and apportioned between charitable activities.

Grants payable to individuals for welfare, health, education and other services are included in the Statement of Financial Activities (SOFA) when approved by the staff under delegated authority from the trustees.

1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Residual lives and impairment losses are assessed annually. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short-term Leasehold Property	-	over the term of the lease
Furniture and Fixtures	-	over the term of the lease
Computer Hardware	-	over 4 years

1.7. Taxation and VAT

As a registered charity, the organisation is exempt from tax on its charitable income to the extent that it is applied to the charitable purposes.

In common with many other similar organisations, the charity is not registered for VAT and all expenditure is stated gross of VAT which cannot be recovered.

1.8. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

1.9. Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense. The cost of material unused holiday entitlement is recognised in the period in which the employee's services are received. Termination expenses are recognised as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

PRISONERS ABROAD

Notes to the Financial Statements For the year ended 31 March 2024

1. Accounting policies (continued)

1.10. Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.11. Gifts in kind

Where goods are provided to the charity as a donation that would normally be purchased from suppliers this contribution is included in the financial statements as an estimate based on the value of the contribution to the charity.

1.12. Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.13. 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 does not have any bank loans.

1.14. Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with the bank, with original maturities of three months or less.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Foreign, Commonwealth and Development Office	430,000	-	430,000	430,000	-	430,000
Ministry of Justice - HMPPS	265,000	-	265,000	265,000	-	265,000
Comic Relief	-	-	-	11,180	-	11,180
Trust grants	230,000	282,063	512,063	142,500	296,450	438,950
Individual & corporate donations	3,000	587,481	590,481	3,316	311,010	314,326
Legacies	-	20,228	20,228	-	49,287	49,287
Gifts in-kind & sundry income	-	15,325	15,325	-	21,593	21,593
Total	928,000	905,097	1,833,097	851,996	678,340	1,530,336

3 COSTS OF RAISING FUNDS

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	-	249,852	249,852	-	216,435	216,435
Governance and support costs	-	19,547	19,547	-	9,746	9,746
Other costs	-	111,008	111,008	-	102,740	102,740
Total	-	380,407	380,407	-	328,922	328,922

4 CHARITABLE ACTIVITY COSTS

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Client services:						
Overseas prisoners service	458,318	50,197	508,515	414,420	18,824	433,244
Family service	81,162	154,919	236,081	118,347	103,241	221,588
Resettlement service	385,000	197,284	582,284	347,587	253,703	601,290
Total	924,480	402,400	1,326,880	880,354	375,768	1,256,122

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct staff costs 2024 £	Direct client costs 2024 £	Other direct costs 2024 £	Governance & support costs 2024 £	Total 2024 £
Client services:					
Overseas prisoners service	271,566	88,100	108,812	40,037	508,515
Family service	168,800	4,175	41,896	21,210	236,081
Resettlement Service	290,906	105,085	125,722	60,571	582,284
Total	731,272	197,360	276,430	121,818	1,326,880
	2023 £	2023 £	2023 £	2023 £	2023 £
Client services:					
Overseas prisoners service	231,783	85,608	80,251	35,602	433,244
Family service	163,182	3,130	40,829	14,447	221,588
Resettlement service	327,364	92,335	134,750	46,842	601,290
Total	722,329	181,073	255,830	96,891	1,256,122

5 DIRECT CLIENT COSTS

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Prisoner welfare & survival	63,452	-	63,452	61,471	-	61,471
Prisoner health	17,094	-	17,094	16,841	-	16,841
Prisoner education & personal development	1,555	-	1,555	2,796	-	2,796
Prisoner magazine subscriptions	-	6,000	6,000	-	4,500	4,500
Family travel	4,175	-	4,175	3,130	-	3,130
Resettlement emergency accommodation	65,980	-	65,980	59,547	-	59,547
Resettlement travel	7,605	-	7,605	7,641	-	7,641
Resettlement subsistence	11,127	-	11,127	13,626	-	13,626
Resettlement housing access	20,372	-	20,372	11,522	-	11,522
Total	191,360	6,000	197,360	176,574	4,500	181,074

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising funds 2024 £	Charitable activities 2024 £	Total 2024 £	<i>Raising funds 2023 £</i>	<i>Charitable activities 2023 £</i>	<i>Total 2023 £</i>
Office management	3,974	11,921	15,895	-	-	-
Human resource support	5,208	15,622	20,830	802	15,242	16,044
Finance	8,800	64,537	73,337	7,568	55,495	63,063
Governance	1,565	29,738	31,303	1,376	26,154	27,530
Total	19,547	121,818	141,365	9,746	96,891	106,637

7 NET INCOME/(EXPENDITURE)

	2024 £	2023 £
This is stated after charging:		
Operating lease payments	100,566	98,670
Depreciation of tangible fixed assets owned by the charity	27,653	27,929
Auditors' remuneration - audit service	14,166	11,500

8 STAFF COSTS AND NUMBERS

	2024 £	2023 £
Wages and salaries	953,104	879,733
Social security costs	95,113	95,834
Pension costs	59,732	57,816
Total	1,107,949	1,033,383

The average number of staff employed was 26 (2023: 28) and the average number of full-time-equivalent employees during the year was as follows:

	2024 Full-time-equivalent No.	2023 No.
Overseas prisoner support service	6	6
Family support service	4	3
Resettlement service	6	6
Support and governance	2	2
Fundraising	5	5
Total	23	22

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

8 STAFF COSTS AND NUMBERS (continued)

The following number of employees received employment benefits (excluding employer pension costs) during the year in bandwidths of costs greater than £60,000. The employer pension cost for these employees was £16,763 (2023: £15,175).

	2024	<i>2023</i>
	No.	<i>No.</i>
£60,000 - £69,999	1	<i>2</i>
£70,000 - £79,999	1	<i>0</i>

Trustees and key management personnel

No trustee received remuneration in the period (2023: £Nil). Travel expense of £128 (2023: £Nil) was paid to one trustee during the period.

Total donations received from trustees were £13,686 (2023: £6,445).

There were no other related party transactions during the year.

Key management personnel include the trustees, chief executive and senior staff reporting directly to the chief executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel, were £312,540 (2023: £273,429).

9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £59,732 (2023: £57,816). There was no outstanding contribution payable to the fund at the balance sheet date (2023: £6,496).

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2023	13,482	266,648	280,130
Additions	-	14,540	14,540
At 31 March 2024	13,482	281,188	294,670
Depreciation			
At 1 April 2023	8,654	191,003	199,657
Charge for the year	1,245	26,408	27,653
At 31 March 2024	9,899	217,411	227,310
Net book value			
At 31 March 2024	3,583	63,777	67,360
At 31 March 2023	4,828	75,644	80,472

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

11 DEBTORS

	2024	2023
	£	£
Due within one year		
Sundry debtors	4,030	4,946
Accrued income	172,190	131,069
Prepayments	59,889	60,281
Total	236,109	196,296

12 CREDITORS

	2024	2023
	£	£
Amounts falling due within one year		
Trade creditors	9,605	4,091
Social security and other taxes	24,761	23,540
Other creditors	9,213	14,691
Accruals	27,838	21,306
Total	71,417	63,628

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds	Unrestricted funds	Total funds	Restricted funds	Unrestricted funds	Total funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Tangible fixed assets	-	67,360	67,360	-	80,472	80,472
Current assets	7,116	671,865	678,980	3,597	516,346	519,943
Creditors due within one year	-	(71,418)	(71,417)	-	(63,628)	(63,628)
Total	7,116	667,806	674,923	3,597	533,190	536,787

14 STATEMENT OF FUNDS

	Total 2024	Total 2023
	£	£
Free reserves		
Opening fund balance	536,787	588,966
Movement for the year at 31 March	138,136	(52,179)
	674,923	536,787
Less: Restricted funds at 31 March	(7,117)	(3,597)
Less: Fixed assets at 31 March	(67,360)	(80,472)
Total	600,446	452,718

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

14 STATEMENT OF FUNDS (continued)

	Brought forward £	Income £	Expenditure £	Carried forward £
Restricted funds				
Ministry of Justice - HMPPS	-	265,000	265,000	-
Foreign, Commonwealth and Development Office	-	430,000	430,000	-
Other donors	3,597	233,000	229,480	7,117
Total restricted funds	<u>3,597</u>	<u>928,000</u>	<u>924,480</u>	<u>7,117</u>
Total unrestricted funds	533,190	917,422	782,808	667,806
Total funds at 31 March 2024	<u><u>536,787</u></u>	<u><u>1,845,422</u></u>	<u><u>1,707,288</u></u>	<u><u>674,923</u></u>
<i>At 31 March 2023</i>	<u><u>588,966</u></u>	<u><u>1,532,865</u></u>	<u><u>1,585,044</u></u>	<u><u>536,787</u></u>
			2024	2023
			£	£
Unrestricted funds				
Designated funds - Fixed assets			67,360	80,472
Free reserves			600,445	452,718
Total unrestricted funds			<u><u>667,806</u></u>	<u><u>533,190</u></u>

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2024 arises from grants on which some expenditure is still to be incurred in the next financial year.

Key restricted funding during the year included:

The FCDO provided funding for the overseas prisoner support service and the human rights adviser posts.

The Tolkien Trust continued to support our overseas prisoners' grants. Our overseas service also received funding from The Drapers Company Charitable Fund and the Harry Stephen Verney Memorial Fund.

The Aldo Trust funded the foreign language and wellbeing materials sent to overseas prisoners.

The family service was supported by The Michael and Shirley Hunt Charitable Trust and The Joseph Strong Frazer Trust.

The Ministry of Justice HMPPS provided funding for welfare support for UK citizens imprisoned abroad on their return to the United Kingdom.

London Housing Foundation awarded our resettlement service with the first year of a multi-year grant.

City Bridge Foundation awarded a multi-year grant towards our work with British citizens who have returned to London following a prison sentence overseas.

The Henry Smith Charity continued their grant towards Improving the lives of our resettlement clients.

Clifford Chance once again provided support to our resettlement clients back into work programme.

The resettlement service was further supported by The 29th of May 1961 Charitable Trust, The Austin and Hope Pilkington Trust, The Clothworkers' Foundation, The Peter Stebbings Memorial Charity, The Albert Hunt Trust and The Eleanor Rathbone Charitable Trust.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

15 OPERATING LEASE COMMITMENTS

The total amounts payable under non-cancellable operating leases was as follows:

	Land and buildings	
	2024	2023
	£	£
Falling due:		
Within 1 year	100,566	98,670
Between 2 and 5 years	125,234	222,008
 Total	 <u>225,800</u>	 <u>320,678</u>

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £98,670 was paid against the office lease and £1,896 towards an office equipment lease in the current year.

16 OPERATING ACTIVITIES

	Total funds 2024 £	<i>Total funds 2023 £</i>
Net movement in funds	138,136	(52,179)
Add back depreciation charge	27,653	27,713
Deduct investment income	(12,326)	(2,529)
(Increase)/decrease in debtors	(39,813)	820
Increase/(decrease) in creditors	7,790	(26,902)
 Cash provided by/(used in) operating activities	 <u>121,440</u>	 <u>(53,077)</u>

17 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year or in the prior year other than the donations from the Trustees as shown in note 8.

18 CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 March 2024 (2023: none).

PRISONERS ABROAD

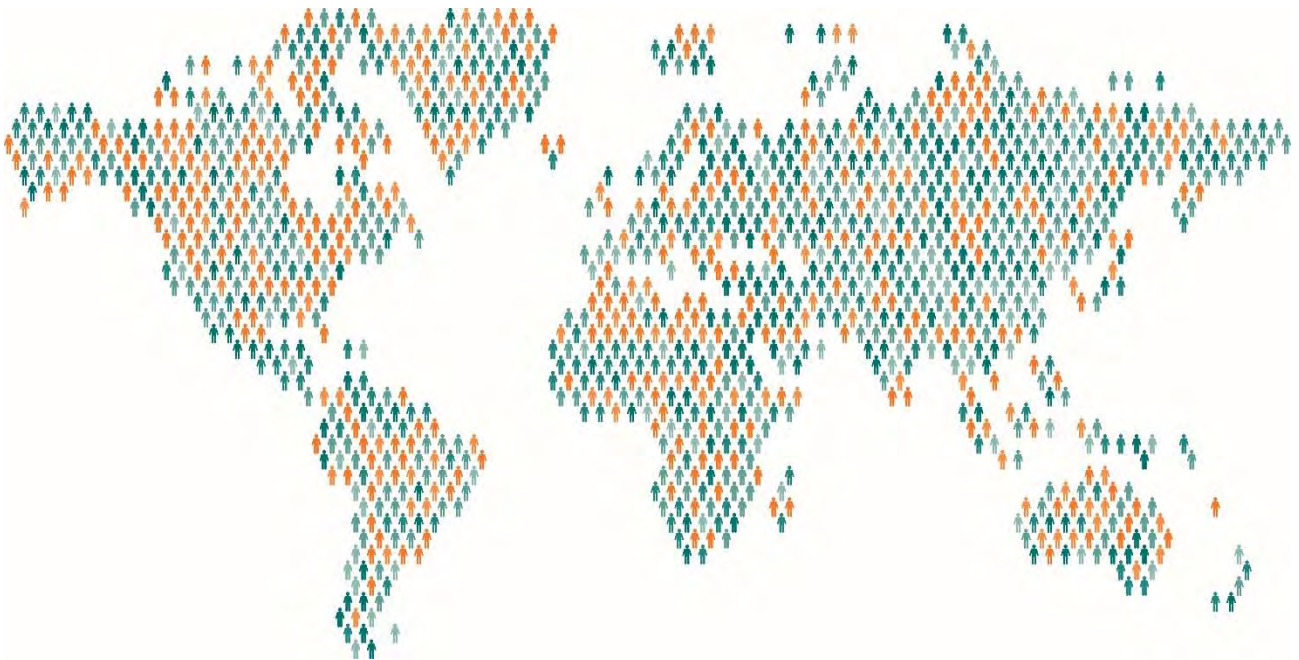
England & Wales - Charity number 1093710

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2023



Registered Charity no. 1093710
A company limited by guarantee no. 04333963

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PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

The Trustees, who are Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2023.

Prisoners Abroad is a human rights and welfare charity providing humanitarian aid, advice and emotional support to people affected by overseas imprisonment. We assist British citizens during their incarceration, when they return to the UK and need access to resettlement services, and we also support their family and friends throughout the trauma.

OUR OBJECTIVES

- The relief of need, hardship, poverty, sickness and distress among such British citizens whether remanded in custody, sentenced or detained in prison outside the UK, and of such individuals on return to the UK.
- The relief of need, hardship, poverty, sickness and distress among prisoners' dependants or family members.

OUR STRATEGIC AIMS

- Develop and expand the quality and impact of our services, working with people to overcome vulnerabilities by addressing need.
- Underpin our work with a strong resilient infrastructure championing our staff and volunteers.

PUBLIC BENEFIT

The Trustees have referred to the information within the Charity Commission's guidance on 'public benefit: running a charity (PB2)' and have considered how planned activities will contribute to the Charity's strategic objectives, with the public benefits as follows:

- The advancement of citizenship and community development.
- The prevention or relief of poverty, primarily homelessness.
- Support and relief for those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage.

HOW WE WORK

We have been working with our service user groups for 45 years, and our strategy and policies are built based on this experience. We are non-judgmental and see beyond the conviction; we see the human being and what they should have access to no matter what their situation. We translate human rights law into practical life-saving actions. We work positively against unfair discrimination and inhumane treatment. We strive to empower our service users and to tailor our services to the needs of each individual.

We have an agile approach and are flexible in our delivery of services which has been demonstrated this year by our effective return to the office post-pandemic and transition to hybrid working. Our response to the needs of our service users relies on our highly-skilled team and our partnerships both overseas and in the UK. These are paramount in supporting those who are most vulnerable.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

WORKING WITH PRISONERS OVERSEAS - Safeguarding the welfare and basic human rights of British citizens detained abroad.

"Some days it's really tough to motivate yourself to think about the outside world. Your communications, the little letters, 'The Week' magazines and newspapers, they really revive me and bring me out of bleak thoughts."

Prisoner in Japan

Goals and activities

- Maintain our methods of working to deliver a proactive and tailored service.
- Provide an agile service, finding solutions to the challenges of reaching our service users.
- Continue to address the additional needs of prisoners.
- Reduce isolation for prisoners.

We provide advice to prisoners and their families during detention and provide a vital link between prisoners detained overseas and agencies both in the UK and the country in which they are held. We offer information on foreign criminal justice systems, prisoners' rights, prison conditions, parole, remission, and prison transfer to the UK. We also build relationships with prisoners and provide reassurance and emotional support along with tailored practical care to help maintain their wellbeing.

Many prisons around the world continue to be affected by economic instability and lack of investment often resulting in an ongoing deterioration of prison conditions. This means that many people who are detained do not have access to the fundamental basics that are necessary to keep them alive: food, clean water, and medical care. In these situations, British prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign, Commonwealth & Development Office (FCDO), which ensures Prisoners Abroad's life-saving support reaches the people who need it. Conditions in many countries remain poor, with a hangover from the pandemic of minimising contact between prisoners now a worrying commonality; prisoners are left in their cells for 23 hours a day, with in-prison work, education, socialising and communication at an all-time low. Prisoners' mental wellbeing is becoming more fragile than ever before.

Five per cent of our new prisoner cases are women, which is roughly on a par with the England and Wales prison population. It is also noteworthy that the total number of people helped in prison overseas since the pandemic has continued to be around 75% of the typical number per financial year. So, while the number of prisoners is lower, the relatively high average sentence length means that service users will require the ongoing assistance of Prisoners Abroad for the long term. This highlights the importance of being able to ensure reading materials and our resettlement service information can reach people while they are in prison as they will be culturally disconnected from the UK.

Our grant programme ensures that prisoners are able to access basic essentials to support their physical health such as clean water and food. To prevent cultural and linguistic exclusion, we provide books and language materials so that our service users can communicate with other prisoners and prison staff when faced with otherwise impenetrable language barriers. We also offer a range of publications to prisoners to help them during their time in prison, including information on staying well, in addition to puzzle packs and mindfulness booklets to help counter isolation and promote better overall wellbeing.

These materials, as well as our newsletters, provide important information and updates, help prisoners to communicate, and support their emotional and mental wellbeing. We offer freepost envelopes to all prisoners to help them stay in contact with their loved ones or reconnect with family. Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home and struggling with

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

unfamiliar surroundings. Importantly, these family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence.

"I spent two years in a room with 35 others, and in that situation, thinking that someone, somewhere knew about my predicament was very calming."

Prisoner in Morocco.

Plans in last year's report

- Survey older prisoners to ask what information or services would be useful from Prisoners Abroad with a view to developing a dedicated publication.
- Improve resources for prisoners on loneliness, isolation and mental health.
- Restart sending large book parcels for distribution to British prisoners and prison libraries.
- Continue to build on the successful programme of region-specific meetings with FCDO colleagues overseas, particularly in countries where conditions are challenging, to ascertain how to improve services for prisoners, and further develop our training to consular staff.
- Analyse feedback from our USA prisoner health questionnaire and determine what might be needed in the way of medical and wellbeing funding there.

Achievements and performance

"Numerous words are simply not enough to express the deep-felt appreciation and light of hope you all generate. Thank you."

Prisoner in Australia.

This year we provided assistance to 1,170 British prisoners detained in 96 countries around the world compared to 1,253 British prisoners detained in 96 countries in the prior year.

Individuals provided with grants over the last year include 70 vitamin fund recipients in 13 countries, 28 recipients of medical funds paying towards dental work, blood tests, health checks, diabetes medication, antibiotics, eye tests and spectacles, and 190 survival grant recipients in 42 countries for food and clean water totalling £59,552. Our survival grants cover essential items which prisoners do not have access to without money – food, water, clothing and toiletries.

Our Learning and Wellbeing Service provided practical support by sending wellbeing grants (84), information booklets, newspapers (1,780) and magazines (2,053) to help alleviate prison's negative impact on mental health. We sent 560 fiction books either directly to individual prisoners or in large packages to British Embassies and Consulates. We sent 197 language books such as dictionaries and grammar guides overseas. We sent 2,255 newsletters to prisoners worldwide. We have also sent a number of 'distraction packs' for prisoners which include puzzles and suggest ways to keep busy.

"I looked forward to the newsletter and it seemed a lifeline to the outside world. A language I understood. I hung on every word." **Prisoner in France**

Large parcel distribution came to a halt during the pandemic in part due to mail restrictions. To resume this, initial book parcels have been sent to some British embassies and consulates, including India, Philippines, Spain and Turkey. Further courier research and the logistics of tracked postage are being explored in order to embed wider distribution in more countries.

We continue to hold regular conference calls with FCDO posts overseas, with both a country and regional focus, to discuss trends and issues that we can work on together in order to make the lives of prisoners better. We have regular visits from consular partners from around the world to exchange information and strengthen relationships.

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During our analysis of USA prisoner questionnaire responses (to determine additional needs for medical and wellbeing funding) federal prisoners were surveyed to see what their priorities were. Many wish to email us, but this carries a cost – and response time expectations – and Prisoners Abroad needs to ascertain if we can create accounts with the various email providers and find the funds to pay for emails, which may be cheaper than postage overall. Our wellbeing fund has been used to send grants to people in the USA to buy items such as shoes. However, restrictions on money transfer facilities used by several prisons mean that parties outside the USA (including family members and Prisoners Abroad) cannot always send funds. We need to carry out further research, in consultation with British consular staff overseas, in order to try and find a workable solution.

Due to restrictions, we made a decision to start funding any British prisoner in the United Arab Emirates (UAE) who needs it through our wellbeing fund, as our reading materials and correspondence are not allowed into prisons there. These grants ensure people can buy a phone card to stay connected to their family. The security of knowing Prisoners Abroad is there for them can help people overcome some of the challenges of prison life. In the USA, several states and prisons have outsourced postal services to mail processing centres where mail is scanned and distributed. This is particularly restrictive because it means our booklets aren't getting through. We have been working closely with consular staff to see how we can continue to get publications into some particularly restricted areas.

We send a number of materials to people in prison, helping to reduce their isolation amongst other things. A new booklet called 'On Track' (published by Recoop) has been purchased and advertised in the newsletter which explains an activity motivating prisoners to embark upon and achieve a certain step-count around prison. The number of steps equates to the distance of different walking routes around the UK and narrates a visual representation of what people might see, including cities, rivers and landmarks. This distraction tool can be a great coping mechanism and help people connect with life back in the UK. These are being advertised to prisoners who can choose to have a copy to assist them.

We are also continuing to promote our resources for parents wishing to keep in touch with their children from prison which has helped many fathers and mothers maintain crucial relationships. These materials can help parents navigate difficult conversations about where they are and the situation they are in, while helping their children strengthen connections by playing story-building games and receiving certificates through the post.

"I can't tell you how grateful I am for the work you have done and the things you sent that put a smile on my face and my kids'. The cards for my children for example were great, and the freepost envelopes really helped me out so much – they're really really helpful. I won't ever forget my time here and all the help you have given to me and my family."

Prisoner in France

Impact and evaluation

Learning and wellbeing – mindfulness booklet

To help improve resources for prisoners on isolation and mental health, we have purchased a number of mindfulness booklets (published by Recoop) that we have been sending out with every newsletter. Due to its popularity, it is now sent out with every welcome pack to new prisoners too and we have received very good feedback. What we have recognised from the response is how worthwhile mental health resources are for prisoners at the start of their sentence in particular, so we are thinking about how to develop and distribute information at the earliest point, and what is going to be most helpful and effective.

"I found that the booklet has a lot of helpful hints and tips to help you through and control your emotions plus helping and keeping you on track with everyday life within prison. I also find it helps you with communication as well as you see and hear things in a different light. I would like to see this sent to all prisoners or into all prisons." **Prisoner in Australia.**

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“Thank you for the booklet and your continuous efforts in trying to minimise the pain caused by distance between us and our families. Your creative thinking is helping bring fathers closer to their children. My children are colouring the black and white pictures on page 31-34 of the booklet.”

Prisoner in Malta.

“Very helpful and relaxing, a good way to pass the time of the torturous, mind-numbing boredom and isolation from friends and family within the Mauritius prison system.”

Prisoner in Mauritius.

“I found it very interesting, especially the ‘what is stress’ chapter. The 5 sense exercises were very good I enjoyed doing that. The colour pictures on the book pages have gone up on my wall. Thank you for caring.”

Prisoner in Portugal.

“Here’s something you should know, when I have finished with the newsletter, Inside Time and this time the mindfulness booklet, I put them on a table in the recreation area and they are taken within minutes, so not only me benefits from these materials.” **Prisoner in the Netherlands.**

“I found the mindfulness booklet to be very helpful. It has helped prevent me from turning negative thoughts into actions. Mindfulness has literally saved my life.”

Prisoner in the USA.

Research – Survey to older prisoners

We completed our survey to older prisoners to better understand their needs. We sent it to 146 people and received 56 responses from 12 countries. These results have been analysed to produce a list of subjects to be researched and have already directed us to start to write chapters on health and other issues felt to be priorities, with a view to making a handbook. The topics about which people stated it would be most helpful to receive additional information on, and the percentages of interest based on response, are outlined below.

General handbook topics:

1. Services for over 60s in the UK (95%)
2. UK state pension benefits for over 60s (89%)
3. Resettlement and returning to the UK (86%)
4. Physical and mental health (64%)
5. Staying physically active (63%)
6. Coping with loneliness and isolation (61%)
7. Ways to keep your mind active (59%)
8. Staying healthy and nutrition (55%)
9. Coping with prison life (55%)

Health and wellbeing topics (physical):

1. Eyesight problems (68%)
2. Dental problems and dentures (63%)
3. Arthritis or joint pain (61%)
4. High blood pressure (54%)
5. Cognitive impairment (50%)

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Health and wellbeing topics (mental):

1. Anxiety (66%)
2. Depression (64%)

Health and wellbeing topics (resources):

1. Puzzles (57%)
2. Exercise routines (55%)
3. Stretching and flexibility (50%)

Additional areas that respondees noted would be useful to hear about included being transferred within prison and between prisons and the loss of control that can be stressful, dealing with guards, not getting access to jobs or education, being imprisoned with people of different ages and different offences, setting realistic expectations, and understanding the trauma of prison. The weight and importance of these will be discussed internally in relation to suitability for inclusion in the handbook.

Plans for the future

- Create a mental health leaflet for newly-arrested prisoners.
- Based on data collected last year, write a handbook for older prisoners and returnees, including information on mental and physical health, keeping in touch with grandchildren and resources on benefits and pensions.
- Identify issues preventing Prisoners Abroad materials reaching Indonesia, Mauritius, and Morocco, in consultation with the FCDO.
- Find solutions to mail not reaching service users in particularly restricted areas of the USA.

RESETTLEMENT – FOLLOWING RELEASE FROM PRISON – preventing deprivation among Britons returning from detention abroad and helping them to build a new life free from crime.

“Prisoners Abroad have been extremely supportive and still are, and at least this Christmas it gives me the chance to have my own home, as well as having the support of my three kids. That's so important to me and I look forward to rebuilding my life outside prison walls.”

Returnee from the USA.

Goals and activities

- Ensure ex-prisoners are integrated into UK society through partnership working.
- Maintain and improve the emotional health and wellbeing of ex-prisoners.
- Increase ex-prisoners' involvement with i) the development of our services and ii) our fundraising and communications.

Every year, many people are deported back to the UK at the end of their sentence – often they have lived abroad for a number of years, sometimes decades, and arrive with nothing: no money, nowhere to sleep and very often no family or friends to call on for help. Our caseworkers support prisoners during their incarceration and then prepare them for their return to the UK when they are approaching release. We send information to help them prepare and a needs questionnaire is sent. Our resettlement officers develop a support plan and work closely with each person that needs our support once they have returned to the UK.

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People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service exists to ensure people have accommodation (at first temporary and later permanent) and access welfare benefits, healthcare, specialist training and employment services. Our crucial partnership with Heathrow Travel Care and Gatwick Travel Care and our dedicated one-to-one support helps people in the first hours, days, and weeks, when there is nowhere else to turn. This is essential work with a particularly vulnerable and marginalised group – to keep them off the street and provide them with opportunities to change their lives.

"[The Resettlement Service] has literally saved my life, I don't believe I would be here today if not for the service. It has given me peace of mind in my darkest time, enabled me to have the courage and confidence to establish myself in a new and unfamiliar city." **Returnee from the USA.**

Our packs for people on arrival at the airport continue to be distributed by Heathrow Travel Care, Gatwick Travel Care and the Stansted Chaplaincy. Once we had resumed seeing service users face-to-face, we continued the use of arrival packs in order to manage initial contact and appointments better. This meant that returnees could go straight to their accommodation and get some rest after often very long journeys. We could then start the resettlement process when they are recovered from jet lag and are in a more rested state. This allows us to work more effectively with service users, and the resettlement team to better manage demanding caseloads.

Plans in last year's report

- Ensure a safe and sustainable return to the office for both service users and staff.
- On return to the office, reinstate face-to-face appointments and resettlement support groups, again providing a more holistic service with greater emotional and practical support to those who are particularly isolated and vulnerable.
- Review information we provide on specific aspects of resettlement including a new range of factsheets for people – whilst still in prison and on return to the UK.
- Review assessment forms and processes of recording information on our database, and particularly how this informs tailored support for our service users.

Achievements and performance

A total of 306 ex-prisoners used the service last year and of these people, 91 were newly returned. We continued with a remote service until July 2022, at which point we started to see service users face to face again. In order to provide a safe service, we took a wall down in the resettlement area, creating one large interview room instead of two small rooms, with the aim of being able to socially distance during meetings. Everyone we work with receives our tailored one-to-one support either in person or over the phone and, if they need it, can be assured of emergency accommodation on arrival to prevent street homelessness.

"I can relate to the anxiety of returning to the UK. I have lost everything as I am sure many others have as well. It's wonderful to know that there is such a caring organisation as Prisoners Abroad who can steer one in the right direction on first arrival back home. I can assure you that your dedication is greatly appreciated."

Returnee from Australia.

During the year we spent £62,691 on securing emergency accommodation, £12,894 on food vouchers and £7,378 on travel both in and outside London. We spent £11,592 to pay for housing deposits due to the ever-increasing difficulties in securing social housing. We provided £1,195 to enable service users to obtain a passport as an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when also applying for jobs.

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We increased our subsistence grants to all resettlement service users in December 2022, to reflect the cost-of-living crisis. Due to the rising costs and people finding it harder and harder to budget with the small amount of money they had, we were able to increase the £35 weekly grant to £50, in order to help people cope with inflation.

"I would have died if it was not for Prisoners Abroad. I arrived in winter without a penny and Prisoners Abroad saved me and gave me a new chance at life."

Returnee from Australia.

The last charter flight from Australia was in September 2022, totalling just two in the year. Although Australian Border Force has not confirmed that it will stop the use of charter flights, it appears that the Covid-19 backlog of deportees has been dealt with.

The resettlement support we provide is tailored to individual need and there are workshops as well as practical support sessions such as CV writing within our Work Preparation Programme (WPP) which helps returning prisoners find work and improve their work-related skills. The first in-person WPP group restarted in December 2022, to replace offering the service online and via telephone. A total of 53 benefitted from the service this year. By helping people in this way, we are building their confidence, giving them independence, and supporting their integration into UK society. Face-to-face support groups were re-established in February and the aim is to run these monthly. We will also continue to run online groups via Zoom for those who find it more difficult to get to the office or who prefer an online group. We aim to run these monthly as well, meaning that there is a support group available every other week for service users. We are very happy to run groups in person again, and the benefits of these have been made clear in the research report by Middlesex University (see **Impact and evaluation**).

"I felt lucky to be able to access the Work Preparation Programme. The lady was there once a week getting our minds in gear and helping us tackle this bewildering idea now that we resided somewhere so new."

Returnee from USA.

Service users played an important role when we reviewed the various need assessments and forms that we ask prisoners to fill out before their return to the UK. They were able to guide us on how user-friendly and clear the questions were and advise how to improve the forms to make them easier to fill out. We have also reviewed the information we collect from prisoners when they are preparing for release. The most important updates for resettlement are the Needs Assessment Form (NAF), which is already in use, and the Consular Referral Form, which has been updated but is not in use yet due to some revisions being needed to our database. In the NAF we added more questions on past convictions. We have also added a section on programmes completed in prison, their IT skills (use of computers and smartphone) and how they are feeling about their return. Their attitude can be a helpful indicator as to how they will approach their resettlement. We are also now approaching service users as soon as possible once they've indicated that they'd like to share their story to be used by our fundraising team.

Impact and evaluation

Safe Place to Be project

In 2019 Prisoners Abroad received funding from Comic Relief to continue essential work focused on the housing needs of people returning from prison overseas. The three-year project ran from July 2019 to June 2022. The agreed outcomes covered four broad areas:

- Working with people in prison prior to release to prevent homelessness on release from prison;
- Providing temporary accommodation for returnees facing homelessness on release;

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- Helping returnees to secure and maintain long-term housing; and
- Improving the emotional wellbeing of returnees.

This involved delivering a number of services including:

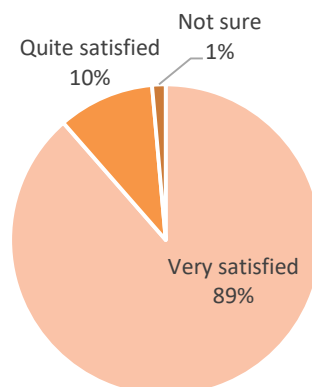
- One-to-one support and advice from a dedicated resettlement keyworker;
- Resettlement information and assessment forms sent prior to release;
- Grants for emergency accommodation and for deposits for long-term housing;
- Housing advice and support with referrals; and
- Peer group support sessions.

The project was developed in response to a number of issues identified by Prisoners Abroad, particularly around the continued number of people facing homelessness and destitution on their return to the UK in a highly challenging housing market where suitable accommodation is in short supply and growing increasingly expensive.

Returning prisoners were extremely positive about the support they had received from Prisoners Abroad. 99% of those who completed a post-service evaluation survey were satisfied with the service they had received, with 89% of the total respondents saying they were 'very satisfied'.

There were many positive outcomes to the report, which lists the way in which we support people successfully through the process of resettlement, primarily with a tailored service addressing individual need. The respondents explained how we met their needs and expectations which we measured with indicators against related outputs and services. Some overall results below show performance from the three-year period that was measured.

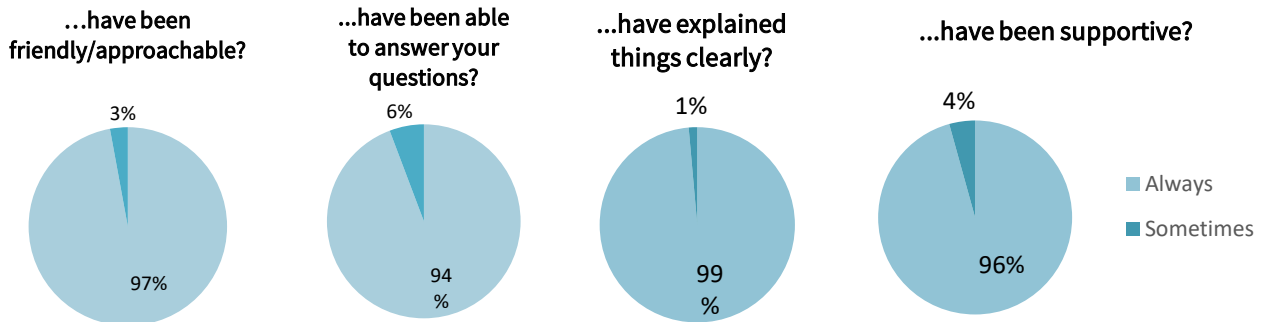
How would you rate your overall satisfaction with the Resettlement Service you have received from Prisoners Abroad?



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Please tell us whether you feel the resettlement team...



Research completed on resettlement service by Middlesex University (funded by the Comic Relief grant)

Between September 2021 and June 2022, Dr Matt Cracknell and Dr Jenni Ward from the Prisons Research Group of Middlesex University conducted a research study on the service Prisoners Abroad provides to those accessing its resettlement provision. The study involved interviews with resettlement service users, members of Prisoners Abroad staff and service partners. The findings of this research noted that the support provided is 'fundamental in preventing homelessness'. In 2021, 82 people were housed in emergency accommodation and 90 people were helped with accessing longer-term housing. The clear conclusion is that people would be homeless without the support of the resettlement service.

Our step-by-step approach beginning with crisis support and working towards enabling people to move on independently with their lives is key in helping returnees to be 'more resilient and self-managing' in the future. The human touch of the resettlement team is part of what makes our service unique.

"What does she [Resettlement Worker] mean to me? She was a lifeline to me, that's it in a nutshell. She was there for me... They made me feel wanted and relevant. They were non-judgmental...I knew that there was a warmth and level of professionalism, what I didn't envisage was how they actually truly cared."

Interview with a resettlement service user.

Plans for the future

- Update our resettlement handbook for service users with new information to help with increased understanding of the process and what it is Prisoners Abroad can offer.
- Implementation of an updated resettlement authorisation form and a review of information sharing agreements with partner organisations.
- Review eligibility and ease of access to resettlement service and type of resettlement support for different service user groups e.g., visa overstayers and people who have been released into the community while awaiting deportation.
- Rejuvenate resettlement steering group and increase service user involvement.

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WORKING WITH FAMILIES – lessening the isolation and supporting families through emotional trauma.

“[My son’s] transfer has been finalised at last and hopefully he is returning to the UK during this coming week. I can’t find words to express my heartfelt gratitude to your organisation for the support you have given during the past two and a half years. Having knowledgeable, non-judgmental people helping our family through a lonely, stressful time has been priceless.”

Mother of a prisoner in Thailand.

Goals and activities

- To reach family members who are increasingly vulnerable, with our range of family services.
- Tailor our services to address the additional needs of family members.
- Increase family members’ involvement with i) the development of services and ii) fundraising and communications.

We provide support to the families of British prisoners who primarily live in the UK as well as to those who live overseas. Family members struggle with stigma, loneliness, media intrusion, financial hardship and often feel they have no one to talk to or that they are being judged by others. The news that a loved one has been arrested can be all the more traumatic when the arrest takes place in a foreign country where there are language barriers and different legal procedures.

Families are very concerned about the wellbeing and safety of their family members in prison. We help them through this ordeal via our freephone helpline, online family support groups, our specialist online network where people can write to each other anonymously via a supportive online portal, volunteer telephone support and our newsletter. All of these provide opportunities for people to communicate with others in a similar situation to themselves and thereby find solidarity in shared experiences, helping to combat the stigma and loneliness that are attached to imprisonment but also affect families. Using our knowledge and partnership with the FCDO we are helping family members understand more about how different countries’ laws affect their relative’s immediate situation, reassuring them that we are continuing to support the prisoner with our life-saving grants, helping with communication, and advising how they can make contact and support their family member during their sentence.

“I received a letter in the post from Prisoners Abroad; it was basically an information pack which offered lots of support providing contact details, links, and web addresses, it also included phone numbers. This letter was very welcoming when it arrived because having a son recently arrested and detained abroad, I did not know which way to turn or who to turn to.”

Mother of a prisoner in Spain.

We aim to reduce the suffering and isolation of this vulnerable and often invisible group and help alleviate their anxiety. We know that for many relatives and friends, the emotional and financial stresses of imprisonment can make them feel as though they are serving the sentence too. We provide information about foreign prison conditions and criminal justice systems, and our multi-lingual team provides a wide range of practical and emotional support services.

Plans in last year’s report

- Consult with family members to develop a broader range of themed virtual support meetings.
- Recommence some face-to-face regional family support groups, when possible.
- To review the volunteer telephone support provided to vulnerable families by volunteers.

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Achievements and performance

Prisoners Abroad provided essential life-changing assistance to 1,356 family members throughout the year.

With some social distancing measures still in place, and to encourage higher attendance numbers, most of our regular Family Support Groups continued via virtual meetings – reaching groups in London (3), Liverpool (3), York (3), Birmingham (3), Brighton (3), Bath (3), Chelmsford (2) Manchester (3) and Scotland (1).

“I just wanted to write to thank you for enabling me to attend yesterday’s meeting in Manchester and indeed to Prisoners Abroad for existing. It was my first meeting, and I almost didn’t have the nerve to turn up. Since my husband’s arrest many friends have turned away and I feel increasing isolated and unable to cope emotionally. Without my children, I’m not sure I’d have gone on. Kate (volunteer group leader) was so lovely and so brilliant. All the other people showed me compassion and understanding. It is the first time since his extradition I have felt understood. Thank you to Kate and to Prisoners Abroad. You do not know how much that meeting helped me. Bless you all.”

Mother of a prisoner in Belgium.

We have continued to offer themed family support group meetings in response to need, focussing on either a specific issue or country. When significant issues and problems have been highlighted to us by family members, we have responded by bringing people together to enable them to highlight these issues directly with consular staff. This also helps bring together families that are facing similar issues; it enables them to share concerns in a safe space, have their questions answered, and feel solidarity by knowing others are going through many of the same challenges. Themes included: preparing for release; prisoner transfer; South and Central America; Spain; USA; Australia and the Middle East.

Over the year, a total of 30 support groups were held via Zoom, enabling the 125 attendees to access peer support, share experiences and interact. Service user feedback shows that the groups provide a great sense of community and help to reduce the isolation experienced by families.

“Many thanks for all that you and Prisoners Abroad do for us. You must realise it's such a valuable support for us which is not provided by any other organisation. You are all real treasures.”

Mother of a prisoner in Mexico.

We held our first virtual family support group for people in Scotland. This was facilitated by a current family member and attended by a representative from the Scottish Parliament. It was a great success, and we expect to hold more in the coming year. We have also returned to face-to-face meetings when these have been requested by family members. Our Liverpool and York groups are now face-to-face, and Manchester is hybrid. We will monitor this in the year ahead to ensure we are reaching as many people as possible who need our support.

Our volunteer telephone support service continues to be much valued when family members are more anxious and isolated than usual. We keep in regular contact with the volunteers who make the calls, and the family members who receive them. This discreet service continues to support a small group of family members who need this extra support.

“I cannot thank you enough for what you have done for me today and so quickly. You are amazing! As a parent I would be lost without Prisoners Abroad and all you do.”

Mother of a prisoner.

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A total of 299 Holding the Fort handbooks were sent out to family members, helping them to navigate some of the complex practical and emotional challenges of supporting a relative or friend in prison.

"Just a little note to say thank you for all your support and help. I would never have got through these difficult times without you. You all do an amazing job, and when you go home at night you can say to yourselves 'yes, I have made someone's day!' You really make such a difference."

Mother of a prisoner in France.

Impact and Evaluation

30 family support groups took place last year. For some locations, there was a return to 'in person' meetings as well as online Zoom sessions. In other locations there was a hybrid mixture of both formats. Family Support and Information sessions continued as well with eight dedicated to a specific country or topic.

A total of 79 people attended at least one support group (a total of 125 attendances). Of the people who attended*:

- 91% said it helped them to share experiences with other families.
- 88% said it helped them to feel less anxious.
- 92% said it helped them to cope with the emotional impact of the imprisonment.
- 98% said it helped them to feel less isolated.

*of the 44 people who completed an evaluation survey

"There are very few of my social circle who know of my son's imprisonment so it's a great relief to talk to people who understand as they are going through similar experiences. The group I'm with are amazingly supportive with advice."

Mother of a prisoner.

"It is always good mentally to talk, and recognise that you are not alone in the challenges you are facing - sharing experiences is invaluable and so reassuring to everyone involved. Prisoners Abroad does a first-rate job in providing the support and information we all need."

Father of a prisoner.

Plans for the future

- Develop and distribute a family survey to identify any unmet support needs.
- Expand the support and information provided at our range of family meetings incl. new themes, speakers, and a mix of virtual and hybrid.
- Hold two face-to-face family information days, with service user involvement.
- Set up a family service evaluation survey for 12 months after first contact.

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ORGANISATIONAL SUPPORT – the structure that supports our core services.

“Please keep up the good work you are all doing. It gives us hope inside here and we do need it.”

Prisoner in Australia.

Goals

- Strengthen and increase our capacity and capability to do our work.

Plans in last year's report

- Fund our ambitions to develop the service and expand our remit of support.
- Identify opportunities for increased service user and volunteer involvement.
- Renew investment in IT to support the staff team from the office and at home.

Achievements and activities

After an open recruitment process, Christopher Stacey was appointed as Chief Executive, and took up the position on 1st June 2023. During the year, we communicated with supporters about the transition and Pauline Crowe's retirement after 20 years as Chief Executive at Prisoners Abroad. We received a number of responses and considerable support. When asked about achievements during this time period, Pauline noted the following key developments: not allowing any service user's death in custody to go unquestioned; creating protected places for service users on the Board of Trustees; Government relationships based on trust and professionalism; introducing and embedding a major donor income stream successfully, and greater financial stability.

“None of these could have been achieved or created without the input and expertise of some talented and truly admirable people over the last two decades both on the staff team as well as trustees and volunteers – all of whom have contributed so dedicatedly and have my complete gratitude. Learning from everyone and working alongside you all – has sometimes been sobering and has often been fun but it has always been my privilege.”

Pauline Crowe OBE, former Chief Executive.

During the year we were delighted that Viscountess Harriet Bridgeman became a patron, and Dr Stephen Attard joined the Board of Trustees. We said goodbye to Professor Nick Hardwick CBE who reached the end of his term of office as Vice Chair. Nick Smart was appointed as Vice Chair. Two of our patrons, Guy Beringer and John Walters, stepped down after years of commitment to the organisation. We were saddened by the death of Lord Ramsbotham, a powerful advocate of prison and criminal justice reform and a dedicated supporter and patron.

A lifting of all Covid-19 restrictions meant a return to the office. A system of hybrid working was trialled and after staff feedback, was embedded into our working culture. This means staff have a better balance between work and home. We introduced an all-staff day once a month because we recognise the value that comes from all being together.

We moved to a more effective IT solution to allow for increased capacity and a better remote access interface. We also achieved Cyber Essentials accreditation – a quality mark that ensures certain technical controls are in place to minimise cyber-attacks, and we replaced a number of computers.

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Two training courses – one on safeguarding and the other on equality, diversity and inclusion – were held for all staff. Trustees attended an afternoon of safeguarding training delivered by an external provider. Workshops were also held for service delivery staff, dealing with diversity and inclusion, mental health and staff wellbeing.

Middlesex University's Prisons Group launched their research report which we supported with a webinar hosted by Professor Nick Hardwick CBE. A number of trusts, foundations and individual donors were invited to attend.

After the death in early 2022 of one of our founders, Joe Parham, we held the inaugural Joe Parham Memorial Lecture at our annual supporter dinner to celebrate her life and achievement in creating the charity.

"Prisoners Abroad has been so instrumental in my life, I can't even imagine what it would be like without your assistance."
Prisoner in the USA.

Plans for the future

- Induct our new Chief Executive, Christopher Stacey.
- Invest in the infrastructure of the organisation.
- Recruit a Family Service User Trustee.

FINANCIAL REVIEW

The Board of Trustees approved a deficit in the 2022-23 budget of £20,000 and we have ended the year with a deficit of £52,179. This is primarily due to a reduction in restricted income in the year caused by some multi-year grants coming to an end. In addition, several grants from trusts and foundations were received just after the year end. Both of these factors are shown in the low restricted funds balance at 31 March.

Despite the challenges of income generation and operating in one of the toughest fundraising landscapes the sector has seen, we are proud of our achievements and successes in 2022-23.

We applied for and were successful with a tender through a competitive process for a grant from the Foreign, Commonwealth & Development Office. The three-year grant enables us to continue this vital partnership with our shared goal of improving the welfare and protecting the human rights of British people detained overseas.

A multi-year grant from His Majesty's Prison and Probation Service towards our resettlement work reached its final year and, following an application we made through a competitive grant process, we were successful in securing a grant for a further three years. This grant contributes towards our resettlement service, which provides practical support and advice to returnees during both the pre and post release period.

Our three-year Comic Relief 'Safe Place to Be' project came to an end in 2022, culminating in a piece of research conducted by the Prisons Research Group of Middlesex University on the services Prisoners Abroad provides to those accessing our resettlement provision. We are grateful to Comic Relief for enabling us to carry out this research which has highlighted the need for this work and has helped us in making the case for securing further funding. In July 2022 we held a webinar to disseminate the research findings to others working in the criminal justice sector and funders.

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Trustees' Report For the year ended 31st March 2023

The research concluded that *'This is a truly wrap-around service, which makes a notable difference to its service users and is central at preventing homelessness among this population.'*

During the year we were able to understand and explain the impact charitable grants and donations have for our beneficiaries through our use of good quality data, evaluation findings and, crucially, the first-hand stories of those who access our services. We were delighted to have been awarded grants from many long-standing funders, as well as developing relationships with new trusts and foundations. We were able to increase income by £59,850 from the prior year to a total of £438,950.

In November 2022 we were chosen for an Aviva match-funding opportunity, and we are extremely grateful to Aviva and to all those who gave generously to this initiative.

Our events programme supported our fundraising efforts, and we extend thanks to Minister David Rutley MP for hosting our annual reception at Lancaster House, and to Drapers' Hall for such a splendid evening for our annual supporter dinner.

Our individual giving fundraising programme is made up of a community of people who are touched by our cause and give regular or one-off donations throughout the year. Our communications range from printed newsletters providing updates on activity to email campaigns highlighting issues such as Human Rights Day. Every donation is valuable, and we thank all those who have given to us, particularly at a time of such economic uncertainty. When you donate to Prisoners Abroad, you become part of our family.

Those who chose to leave a legacy to Prisoners Abroad in their will added £49,287 to our income, and we feel especially honoured to receive a gift.

The amount it cost us to raise funds increased by £40,868 due to our events being better attended after the impact of Covid over the last couple of years, and being able to fill a vacancy in the fundraising team which increases our resources and capacity.

We continued to maintain and develop partnerships that enable us to receive in-kind support for the benefit of our service delivery. Publishers continued to provide newspapers and magazines for people in prison overseas who are grateful for this important source of English reading material. We have continued to benefit from regular donations from Vodaphone of prepaid SIM cards. This enables us to supplement the mobile phones that we provide to our resettlement services so that they can maintain contact with essential services such as the Department for Work and Pensions, medical services and our resettlement team.

Our expenditure on charitable activities reduced by £172,294 compared to last year. As we noted in last year's financial review, this was primarily because of a reduction in staff salary and support costs that took place at the end of 2021-22 year.

Lower direct resettlement costs also contributed to a reduction in overall charitable expenditure. Following a significant increase in resettlement costs in 2021-22, this year many of our service users returning on Australian charter flights either came under the Multi-Agency Public Protection Arrangements or qualified for local council support due to their age and/or vulnerabilities. This reduced the amount that we would normally spend. There have also been fewer deportations from the USA due to a change in their policy on automatic deportation.

Overall, amidst a particularly challenging financial and fundraising context, we are continuing to balance the need to maintain and develop our services and respond to the need of our client group against the need to ensure that we remain financially secure for the future. Our three-year financial forecasting seeks to achieve a break-even budget in the 2023-24 financial year, and a small surplus by 2024-25.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Reserves policy and going concern

We calculate the required level of reserves as an integral part of the organisation's annual planning and budgeting processes and continue to monitor them through the year. The two essential elements of Prisoners Abroad's reserves policy are to:

- Mitigate risk - maintain sufficient reserves to ensure that the organisation is protected against significant fluctuations in income and expenditure.
- Develop the organisation - make reserves available for strategic organisational growth.

Risk mitigation reserves are based on the difference between confident income and budgeted expenditure across a three-year period. With many of our service users imprisoned for long sentences, we know that we have to plan to deliver essential services far into the future, so it is important that the charity has sufficient reserves to ensure our work continues.

Restricted reserves at the end of the year were £3,597 and these were not available for the general purposes of the charity. Free reserves at 31 March 2023 were £452,718 (2022: £458,088) and comprise of unrestricted funds less net fixed assets which are held in a designated fund.

Following the annual review of projected income and expenditure, the Trustees established that the organisation requires reserves in the range of £575,000 to £625,000 (2022: £525,000 -£575,000) to align with our risk mitigation approach. We plan to reach the target level within the next two years.

The Trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account. The Trustees consider that this remains the most appropriate form of investment at present. Following the assessment as noted in accounting policy 1.1, the Trustees are of the view that the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity was incorporated on 4 December 2001 and is registered as a charitable company limited by guarantee obtaining charitable status on 4 September 2002. The Charity is governed by its Memorandum and Articles of Association, last amended in 2020 to allow for Board meetings online and make the language more inclusive.

The Charity was originally established as The National Council for the Welfare of Prisoners Abroad in 1978 (charity number 280030). With effect from 31 March 2003, the Trustees approved the transfer of all assets, liabilities, rights and obligations to the charitable company, Prisoners Abroad.

Method of appointment or election of the Trustees

The management of the Charity is the responsibility of the Trustees who are appointed under the terms of the Memorandum and Articles of Association.

The Board of Trustees, which should consist of no fewer than three Trustees, appoints new Trustees mainly through open recruitment to ensure a balance of skills and experience. The term of office for a Trustee is two terms of three years with an option for three additional years, subject to annual review and discussion with the Chair.

To ensure that the Trustees are able to make informed decisions about the strategic direction of the charity, we have reserved places in the Trustee complement for former service users, both from former prisoners and from former family service users.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

Induction and training of Trustees

All new Trustees are required to complete an induction programme. Our comprehensive induction pack contains copies of key documents, organisational information and information relating to their duties as Trustees. They spend time with the Chief Executive and each department to obtain a more in-depth knowledge of the services provided and operations of the charity. Ongoing training needs are identified as appropriate and addressed through a variety of means, including board papers, leadership days each year and seminars. In addition, all new Trustees are matched with a more experienced board member to support them and their preparation for the first few board meetings.

Each Trustee signs a declaration of eligibility to serve as a Trustee. Declarations of interest are updated annually and are also included on the agenda of each Board meeting.

Organisational structure and decision making

Decisions on strategic direction, key policies and financial and legal requirements are taken at Board meetings. Some Trustee members also participate in committees and working groups which consider in detail such matters as finance, governance and risk, equality and inclusion, and deaths in custody. They provide recommendations to the full Board for consideration and decision. Trustee meetings are held at least four times a year and are attended by the Chief Executive, the senior management team and a staff representative. Day-to-day management of the charity is delegated by the Trustees to the Chief Executive and the senior management team.

Charity Fundraising Disclosures

Prisoners Abroad is a member of the Fundraising Regulator, and we adhere to the standards set out by it.

We raise money from a broad mix of sources and most of this work is conducted by our fundraising team. Our funding streams include government grants, individual giving, charitable trusts and corporate donations.

We have a system to record complaints that we receive at Prisoners Abroad. These are dealt with on an individual basis. There was one complaint received during this reporting period relating to a mailing error. The individual received an apology and was satisfied with the resolution.

We aim to comply with all standards set by the Fundraising Regulator in its Code of Fundraising Practice. We adhere to the Code as it relates to treating people fairly, in particular vulnerable adults, to ensure they are protected and not subjected to unreasonable pressure to give a donation. Our fundraising approach is to contact only people who have signed up to receiving communications from us or who have been personally introduced to Prisoners Abroad. We have procedures in place to ensure that people who ask not to be contacted / mailed / thanked do not receive communication from us that they do not want.

Pay policy for senior staff

The Trustees and the senior management team comprises the key management personnel of the charity in charge of running and operating the organisation on a day-to-day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of all Trustee expenses and related party transactions are disclosed in note 8 to the accounts. In order to recruit and retain the best staff to provide the services to our beneficiaries, the Trustees consider that it is important to offer a competitive salary package, as benchmarked with similar-sized charitable organisations. The salary and other rewards (annual leave and pension contribution) of the Chief Executive are benchmarked and approved by the Trustees on appointment and are reviewed annually by the Trustees in accordance with the contract of employment.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

All other staff roles, including the senior management team, are evaluated against a number of criteria, including responsibilities, skills and expertise required. These determine on which band each role lies within the National Joint Council (NJC) pay scales as used by local councils.

Normally, members of the senior management team are recruited to their assigned salary band. Occasionally, the Trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits, including sick pay, maternity/paternity pay after three years' service, as well as annual leave and pension contributions.

Relationships with other organisations

The Charity works closely with the Foreign, Commonwealth and Development Office (FCDO) and His Majesty's Prison and Probation Service (HMPPS) to support its service users. It also has an extensive network of relationships with other non-profit organisations.

Volunteers

The charity is enormously grateful for the contribution made by the many volunteers who help us provide our services including family support group leaders, office-based volunteers, foreign language translators and individual lawyers and law firms.

Risk management

During the year the governance and risk committee, comprising Trustees and the Chief Executive, reviewed how we assess and measure risk. The key item that ranked most highly was:

- Risk of inadequate level of fundraising – an ongoing concern in a challenging economic environment.

High-risk items are reported on at each board meeting and reviewed regularly by the senior management team. In addition, high-risk items are reviewed twice a year by the governance and risk committee. The Trustee Board reviews the full risk register once a year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 charitable company and its income and expenditure 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2023

In so far as the Trustees are aware:

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

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

The Trustees, who are also directors of Prisoners Abroad for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the Trustees has any beneficial interest in any contract to which the Charity was party to during the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

AUDITORS

Following an open tender process, on 18 September 2014 Kingston Smith were appointed as auditors (now known as Moore Kingston Smith LLP). Trustees have elected to dispense with the obligation to appoint auditors on an annual basis and therefore Moore Kingston Smith will remain as auditors until such time as the resolution is revoked.

APPROVAL

The report was approved by the Trustees on 21st September 2023 and signed on its behalf by:



Nick Prettejohn, Chair

PRISONERS ABROAD

Legal and Administrative Information For the year ended 31st March 2023

Trustees	Chrissie Ashley Martin Atkinson, FCA Treasurer Dr Stephen Attard Emma Douglas Tim Hailes Nick Hardwick, CBE Vice-Chair Phil Maguire OBE Lord Neuberger Nick Prettejohn, Chair Desmond Skyers Nick Smart Naetha Uren	retired 22 June 2023 appointed 4 July 2017 appointed 28 September 2022 appointed 4 July 2019 appointed 12 December 2019 retired 28 September 2022 appointed 4 July 2019 appointed 11 December 2017 appointed 7 Dec 2020 appointed 30 March 2022 appointed 24 September 2020 appointed 26 June 2019
Company Secretary	Zeta MacDonald	
Key Management Personnel	Chief Executive Chief Executive Deputy Chief Executive Head of Service Delivery Head of Finance	Christopher Stacey: joined 15 May 2023 Pauline Crowe OBE: left 31 May 2023 Zeta MacDonald Theresa Gilson Nancy Wright
Company number	04333963	
Registered Charity number	1093710	
Registered Office	89-93 Fonthill Road, London, N4 3JH Switchboard 020 7561 6820 Helpline 0808 172 0098 (free from all UK landlines and mobiles) Website http://www.prisonersabroad.org.uk Email info@prisonersabroad.org.uk	
Auditors	Moore Kingston Smith 9 Appold Street, London, EC2A 2AP	
Solicitors	Hogan Lovells Atlantic House, Holborn Viaduct, London, EC1A 2FG	
Bankers	National Westminster Bank plc 218 Upper Street, London, N1 1SA CCLA Investment Management Ltd COIF Charity Funds 85 Queen Victoria Street, London, EC2V	

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

Opinion

We have audited the financial statements of Prisoners Abroad ('the company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2023

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of this report

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

Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor
12 October 2023

9 Appold Street
London
EC2A 2AP

PRISONERS ABROAD

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2023

	Restricted Funds 2023 Note	Unrestricted Funds 2023	Total Funds 2023	<i>Restricted Funds 2022</i>	<i>Unrestricted Funds 2022</i>	<i>Total Funds 2022</i>	
	£	£	£	£	£	£	
INCOME FROM							
Donations and legacies	2	851,996	678,340	1,530,336	<i>1,006,700</i>	<i>604,162</i>	<i>1,610,862</i>
Investments - bank interest		-	2,529	2,529	<i>-</i>	<i>103</i>	<i>103</i>
TOTAL INCOME		851,996	680,869	1,532,865	<i>1,006,700</i>	<i>604,265</i>	<i>1,610,965</i>
EXPENDITURE ON							
Raising funds	3	-	328,922	328,922	<i>-</i>	<i>288,054</i>	<i>288,054</i>
Charitable activities	4	880,354	375,768	1,256,122	<i>1,042,046</i>	<i>386,370</i>	<i>1,428,416</i>
TOTAL EXPENDITURE		880,354	704,690	1,585,044	<i>1,042,046</i>	<i>674,424</i>	<i>1,716,470</i>
Net income/(expenditure) and movement in funds		(28,358)	(23,821)	(52,179)	<i>(35,346)</i>	<i>(70,159)</i>	<i>(105,505)</i>
RECONCILIATION OF FUNDS							
Total funds brought forward		31,955	557,011	588,966	<i>67,301</i>	<i>627,170</i>	<i>694,471</i>
Total funds carried forward		3,597	533,190	536,787	<i>31,955</i>	<i>557,011</i>	<i>588,966</i>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 30 to 39 form part of these financial statements.

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		80,472		98,923
CURRENT ASSETS					
Debtors	11	196,296		197,116	
Cash at bank and in hand		323,647		383,457	
Total Current Assets		519,943		580,573	
LIABILITIES					
Creditors falling due within one year	12	(63,628)		(90,530)	
NET CURRENT ASSETS			456,315		490,043
Total Assets less Liabilities			536,787		588,966
THE FUNDS OF THE CHARITY					
Unrestricted Funds					
Designated Funds - Fixed Assets	14	80,472		98,923	
Free Reserves	14	452,718		458,088	
			533,190		557,011
Restricted Funds	14		3,597		31,955
Total Charity funds			536,787		588,966

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Trustees on 21 September 2023 and signed on their behalf by:

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

The notes on pages 30 to 39 form part of these financial statements.

PRISONERS ABROAD
STATEMENT OF CASHFLOWS
For the year ended 31 March 2023

	Note	Total Funds 2023 £	<i>Total Funds 2022 £</i>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operating activities	16	<u>(53,077)</u>	<u>(80,190)</u>
CASH USED IN INVESTING ACTIVITIES			
Interest Income		2,529	103
Purchase of tangible fixed assets		(9,262)	(4,926)
Cash used in investing activities		<u>(6,734)</u>	<u>(4,823)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash used in Financing		<u>-</u>	<u>-</u>
Decrease in cash and cash equivalents in the year		(59,810)	(85,013)
Cash and cash equivalents at the beginning of the year		383,457	468,470
Total cash and cash equivalents at the end of the year		<u><u>323,647</u></u>	<u><u>383,457</u></u>
ANALYSIS IN CHANGES IN NET DEBT			
	As at April 2022	Cashflows	As at April 2023
Cash at Bank	383,457	(59,810)	323,647
Total	<u><u>383,457</u></u>	<u><u>(59,810)</u></u>	<u><u>323,647</u></u>

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2023

ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP) published on 16 July 2014, the Companies Act 2006 and the Charities Act 2011.

Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the Charity's forecasts and projections and have taken account of pressures on grants and donation income. The Charity also holds reserves to mitigate the impact of any sudden loss in income or increase in expenditure. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, the Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below. The functional currency of the charity is sterling. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2. Company status

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 22. 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.

1.3. Fund accounting

General funds ('free reserves') are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund to the extent permitted or agreed with the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2023

1. ACCOUNTING POLICIES (continued)

1.5. Expenditure

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those incurred in seeking voluntary contributions. They consist of direct costs and an apportionment of overhead, support and governance costs.

Communications costs of disseminating information are included in charitable activities.

Support and overhead costs are those costs for governance, finance, IT, human resources and office administration that underpin the delivery of the charitable objectives. These costs are allocated between the cost of raising funds and apportioned between charitable activities.

Grants payable to individuals for welfare, health, education and other services are included in the Statement of Financial Activities (SOFA) when approved by the staff under delegated authority from the Trustees.

1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Residual lives and impairment losses are assessed annually. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short-term Leasehold Property	-	over the term of the lease
Furniture and Fixtures	-	over the term of the lease
Computer Hardware	-	over 4 years

1.7. Taxation and VAT

As a registered charity, the organisation is exempt from tax on its charitable income to the extent that it is applied to the charitable purposes.

In common with many other similar organisations, the Charity is not registered for VAT and all expenditure is stated gross of VAT which cannot be recovered.

1.8. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

1.9. Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense. The cost of material unused holiday entitlement is recognised in the period in which the employee's services are received. Termination expenses are recognised as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2023

1. ACCOUNTING POLICIES (continued)

1.10. Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.11. Gifts in kind

Where goods are provided to the Charity as a donation that would normally be purchased from suppliers this contribution is included in the financial statements as an estimate based on the value of the contribution to the Charity.

1.12. Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.13. 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 does not have any bank loans.

1.14. Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with the bank, with original maturities of three months or less.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	<i>Restricted Funds 2022 £</i>	<i>Unrestricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
Foreign, Commonwealth and Development Office	430,000	-	430,000	<i>421,100</i>	-	<i>421,100</i>
HM Prison and Probation Service	265,000	-	265,000	<i>265,000</i>	-	<i>265,000</i>
The National Lottery Community Fund	-	-	-	<i>51,900</i>	-	<i>51,900</i>
Comic Relief	11,180	-	11,180	<i>97,200</i>	-	<i>97,200</i>
Trust grants	142,500	296,450	438,950	<i>171,500</i>	<i>207,600</i>	<i>379,100</i>
Individual & corporate donations	3,316	311,010	314,326	-	<i>364,484</i>	<i>364,484</i>
Legacies	-	49,287	49,287	-	<i>9,482</i>	<i>9,482</i>
Gifts in kind & sundry income	-	21,593	21,593	-	<i>22,596</i>	<i>22,596</i>
Total	851,996	678,340	1,530,336	<i>1,006,700</i>	<i>604,162</i>	<i>1,610,862</i>

3 COSTS OF RAISING FUNDS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	<i>Restricted Funds 2022 £</i>	<i>Unrestricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
Staff costs	-	216,435	216,435	-	<i>192,188</i>	<i>192,188</i>
Governance and support costs	-	9,746	9,746	-	<i>18,731</i>	<i>18,731</i>
Other costs	-	102,741	102,741	-	<i>77,135</i>	<i>77,135</i>
Total	-	328,922	328,922	<i>-</i>	<i>288,054</i>	<i>288,054</i>

4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	<i>Restricted Funds 2022 £</i>	<i>Unrestricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
Client services:						
Overseas prisoners service	414,420	18,824	433,244	<i>399,579</i>	<i>93,226</i>	<i>492,805</i>
Family service	118,347	103,241	221,588	<i>144,224</i>	<i>122,278</i>	<i>266,502</i>
Resettlement service	347,587	253,703	601,290	<i>498,243</i>	<i>170,866</i>	<i>669,109</i>
Total	880,354	375,768	1,256,122	<i>1,042,046</i>	<i>386,370</i>	<i>1,428,416</i>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct Staff Costs 2023 £	Direct Client Costs 2023 £	Other Direct Costs 2023 £	Governance & Support Costs 2023 £	Total 2023 £
Client services:					
Overseas prisoners service	231,783	85,608	80,250	35,602	433,243
Family service	163,182	3,130	40,830	14,447	221,589
Resettlement service	327,364	92,335	134,749	46,842	601,290
Total	722,329	181,073	255,829	96,891	1,256,122
	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>	<i>2022</i>
	£	£	£	£	£
Client services:					
Overseas prisoners service	274,243	81,695	90,237	46,630	<i>492,805</i>
Family service	200,087	2,280	45,920	18,215	<i>266,502</i>
Resettlement service	327,366	142,445	136,933	62,365	<i>669,109</i>
Total	801,696	226,420	273,090	127,210	1,428,416

5 DIRECT CLIENT COSTS

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	<i>Restricted Funds 2022 £</i>	<i>Unrestricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
Prisoner welfare & survival	61,471	-	61,471	57,900	-	<i>57,900</i>
Prisoner health	16,841	-	16,841	17,549	-	<i>17,549</i>
Prisoner education & personal development	2,796	-	2,796	1,046	-	<i>1,046</i>
Prisoner magazine subscriptions	-	4,500	4,500	-	5,200	<i>5,200</i>
Family travel	3,130	-	3,130	2,280	-	<i>2,280</i>
Resettlement emergency accommodation	59,547	-	59,547	80,813	-	<i>80,813</i>
Resettlement travel	7,641	-	7,641	11,537	-	<i>11,537</i>
Resettlement subsistence	13,626	-	13,626	21,762	-	<i>21,762</i>
Resettlement housing access	11,522	-	11,522	28,333	-	<i>28,333</i>
Total	176,574	4,500	181,074	<i>221,220</i>	<i>5,200</i>	<i>226,420</i>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising Funds 2023 £	Charitable Activities 2023 £	Total 2023 £	<i>Raising Funds 2022 £</i>	<i>Charitable Activities 2022 £</i>	<i>Total 2022 £</i>
Executive support	-	-	-	7,950	23,850	31,800
Human Resource support	802	15,242	16,044	769	14,607	15,376
Finance	7,568	55,495	63,063	8,698	63,784	72,482
Governance	1,376	26,154	27,530	1,314	24,969	26,283
Total	9,746	96,891	106,637	<i>18,731</i>	<i>127,210</i>	<i>145,941</i>

7 NET INCOME/(EXPENDITURE)

	2023 £	2022 £
This is stated after charging:		
Operating lease payments	98,670	98,670
Depreciation of tangible fixed assets owned by the charity	27,713	27,929
Auditors' remuneration - audit service net of VAT	8,833	8,412

8 STAFF COSTS AND NUMBERS

	2023 £	2022 £
Wages and salaries	879,733	962,080
Social security costs	95,834	100,086
Pension costs	57,816	66,620
Total	1,033,383	1,128,786

Included within wages and salaries are redundancy costs totalling £0 (2022: £9,779).

The average number of staff employed was 28 (2022: 31) and the average number of full-time equivalent employees during the year was as follows:

	2023 No.	2022 No.
Overseas prisoner support service	6	9
Family support service	3	5
Resettlement service	6	7
Support and governance	2	3
Fundraising	5	3
Total	22	27

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

8 STAFF COSTS AND NUMBERS (continued)

The following number of employees received employment benefits (excluding employer pension costs) during the year in bandwidths of costs greater than £60,000.

	2023	2022
	No.	No,
£60,000 - £69,999	1	1
£70,000 - £79,999	1	1

Trustees and key management personnel

No Trustee received remuneration in the period (2022: £Nil). No travel expenses (2022: £80) were paid to any Trustee during the period.

Total donations received from Trustees were £6,445 (2022: £25,664).

There were no other related party transactions during the year.

Key management personnel include the Chief Executive and senior staff reporting directly to the Chief Executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel were £273,429 (2022: £282,433).

9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently-administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £57,816 (2022: £66,620). There was an outstanding contribution payable to the fund at the balance sheet date of £6,496 (2022: £8,043).

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2022	13,482	277,518	291,000
Additions	-	9,262	9,262
Disposals	-	(20,132)	(20,132)
	13,482	266,648	280,130
Depreciation			
At 1 April 2022	7,412	184,665	192,077
Charge for the year	1,242	26,471	27,713
Disposals	-	(20,132)	(20,132)
	8,654	191,004	199,658
Net book value			
At 31 March 2023	4,828	75,644	80,472
<i>At 31 March 2022</i>	<i>6,070</i>	<i>92,853</i>	<i>98,923</i>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

11 DEBTORS

	2023	2022
	£	£
Due within one year		
Sundry debtors	4,946	3,600
Accrued income	131,069	135,523
Prepayments	60,281	57,993
Total	196,296	197,116

12 CREDITORS

	2023	2022
	£	£
Amounts falling due within one year		
Trade creditors	4,091	18,658
Social security and other taxes	23,540	28,904
Other creditors	14,691	17,463
Accruals	21,306	25,505
Total	63,628	90,530

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	<i>Restricted Funds</i>	<i>Unrestricted Funds</i>	<i>Total Funds</i>
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Tangible fixed assets	-	80,472	80,472	-	98,923	98,923
Current assets	3,597	516,346	519,943	31,955	548,618	580,573
Creditors due within one year	-	(63,628)	(63,628)	-	(90,530)	(90,530)
Total	3,597	533,190	536,787	31,955	557,011	588,966

14 STATEMENT OF FUNDS

	Total 2023	Total 2022
	£	£
Free Reserves		
Opening Fund balance	588,966	694,471
Movement for the year at 31 March	(52,179)	(105,505)
	536,787	588,966
Less: Restricted Funds at 31 March	(3,597)	(31,955)
Less: New Fixed Assets at 31 March	(80,472)	(98,923)
Total	452,718	458,088

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

14 STATEMENT OF FUNDS (continued)

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Restricted Funds				
HM Prison and Probation Service	-	265,000	265,000	-
Foreign, Commonwealth and Development Office	-	430,000	430,000	-
Comic Relief	1,092	11,180	12,272	-
Other donors	30,863	145,816	173,082	3,597
Total Restricted Funds	31,955	851,996	880,354	3,597
Total Unrestricted Funds	557,011	680,869	704,690	533,190
Total Funds at 31 March 2023	588,966	1,532,865	1,585,044	536,787
<i>At 31 March 2022</i>	<i>694,471</i>	<i>1,610,965</i>	<i>1,716,470</i>	<i>588,966</i>
			2023	2022
			£	£
Unrestricted Funds				
Designated Funds - Fixed Assets			80,472	98,923
Free Reserves			452,718	458,088
Total Unrestricted Funds			533,190	557,011

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2023 arises from grants on which some expenditure is still to be incurred in the next financial year.

Restricted funding during the year included:

The Foreign, Commonwealth and Development Office provided funding for the overseas prisoner support service and the Human Rights Adviser post.

The Tolkien Trust continued to support our overseas prisoners' grants. Our overseas service also received funding from The Rainford Trust and the Beatrice Laing Trust.

The Aldo Trust funded the foreign language and wellbeing materials sent to overseas prisoners.

The family service was further supported by The Michael and Shirley Hunt Charitable Trust.

HM Prison and Probation Service provided funding for welfare support for UK citizens imprisoned abroad on their return to the United Kingdom.

Comic Relief continued to fund our Preventing Homelessness after Imprisonment Abroad project.

The Henry Smith Charity continued their grant towards improving the lives of our resettlement clients.

Clifford Chance provided support to our resettlement clients' back into work programme.

The resettlement service was further supported by The Valentine Trust, The 29th of May 1961 Charitable Trust, The Steel Charitable Trust, The Grace Trust, The Dischma Charitable Trust, The Albert Hunt Trust, The Wates Foundation, The Eleanor Rathbone Charitable Trust, Sir Jules Thorn Trust, The Schroder Charity Trust and the Weavers' Benevolent Fund.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

15 OPERATING LEASE COMMITMENTS

The total amounts payable under non-cancellable operating leases was as follows:

	Land and buildings	
	2023	2022
	£	£
Falling due:		
Within 1 year	98,670	98,670
Between 2 and 5 years	222,008	320,678
Over 5 years	-	-
Total	<u>320,678</u>	<u>419,348</u>

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £98,640 was paid against the lease in the current year.

16 OPERATING ACTIVITIES

	Total	Total
	Funds	Funds
	2023	2022
	£	£
Net movement in funds	(52,179)	(105,505)
Add back depreciation charge	27,713	27,929
Deduct interest shown in investing activities	(2,529)	(103)
(Increase)/decrease in debtors	820	(14,078)
Increase/(decrease) in creditors	(26,902)	11,567
Cash used in operating activities	<u>(53,077)</u>	<u>(80,190)</u>

17 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year or in the prior year.

18 CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 March 2023 (2022 none).

PRISONERS ABROAD

England & Wales - Charity number 1093710

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2022



OVERSEAS



FAMILY



RESETTLEMENT

Registered Charity no. 1093710
A company limited by guarantee no. 04333963

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PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

The Trustees, who are Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2022.

Prisoners Abroad works to protect the health, wellbeing and basic human rights of British citizens detained abroad. We strive to ease the isolation and deprivation experienced by prisoners abroad and their families at home. On their return to the UK, we prevent their homelessness and destitution and support people to rebuild their lives and have a future free of crime.

OUR OBJECTIVES

- The relief of need, hardship, poverty, sickness and distress among such British citizens whether remanded in custody, sentenced or detained in prison outside the UK, and of such individuals on return to the UK
- The relief of need, hardship, poverty, sickness and distress among Prisoners' dependents or family members.

OUR STRATEGIC AIMS

- Develop and expand the quality and impact of our services, working with people to overcome vulnerabilities by addressing need
- Underpin our work with a strong resilient infrastructure championing our staff and volunteers

PUBLIC BENEFIT

The Trustees have referred to the information within the Charity Commission's guidance on 'public benefit: running a charity (PB2)' and have considered how planned activities will contribute to the Charity's strategic objectives, with the public benefits as follows:

- The advancement of citizenship and community development
- The prevention or relief of poverty, primarily homelessness
- Support and relief for those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage

HOW WE WORK

We have been working with our service user groups for 44 years, and our strategy and policies are built based on this experience. We are non-judgmental and see beyond the conviction, we see the human being and what they should have access to no matter what their situation. We translate human rights law into practical life-saving actions. We work positively against unfair discrimination and inhumane treatment. We strive to empower our service users and to tailor our services to the needs of each individual.

We have an agile approach and are flexible in our delivery of services which has been demonstrated this year by our effective response to the continuing Covid-19 pandemic. Our response to the needs of our service users relies on our highly skilled team and our partnerships both overseas and in the UK. These are paramount in supporting those who are most vulnerable.

Covid-19

At the start of the financial year, we were emerging from a country-wide lockdown and still seeing the effects of the Covid pandemic worldwide. Our reconfigured services to deliver our work remotely were still in place, and the majority of staff were continuing to work from home. Over a year into these enforced service adaptations we were continuing to find the necessary solutions to reach our service users effectively and support staff in their working arrangements. The Trustee Board and the Senior Management Team continued to convene frequently throughout the year to monitor and adjust to the critical on-going operational and financial implications of the pandemic.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

WORKING WITH PRISONERS OVERSEAS - Safeguarding the welfare and basic human rights of British citizens detained abroad.

“Thank you in advance for the information and for the silver lining even knowing you exist has created for me during this period of time. I am grateful to you.” – a prisoner in USA

Goals and activities

- Maintain our methods of working to deliver services remotely amidst the Covid-19 pandemic.
- Provide an agile service, finding solutions to the challenges of reaching our service users.
- Continue to address the additional needs of prisoners due to Covid-19.
- Reduce isolation for prisoners.

We provide advice to prisoners and their families during detention and provide a vital link between prisoners detained overseas and agencies both in the UK and the country in which they are held. We offer information on foreign criminal justice systems, prisoners' rights, prison conditions, parole, remission, and transfer to the UK. We also build relationships with prisoners and provide reassurance and emotional support along with tailored practical care to help maintain their well-being.

The impact of Covid-19 restricted global travel as a mechanism to contain and reduce the spread of the virus. Fewer Britons were travelling overseas which meant fewer people were imprisoned outside the UK. Due to continuing restrictions for travel implicated by the ongoing pandemic, our total number of prisoners is not yet at the volume we saw prior to Covid-19. However, in some regions, numbers have grown, and additional needs have been met by our agile service increasing one-to-one support and sending more materials when we can to help reduce heightened isolation. Despite this change in numbers, we saw an increase in the need and complexity of cases, and our service continued to be a lifeline for overseas prisoners. Enormous effort went into ensuring our life-saving support reached 96 countries despite so many countries and prisons still having shut off connections and reduced communication.

Many prisons around the world continue to be affected by economic instability and lack of investment often resulting in an ongoing deterioration of prison conditions. This means that many people who are detained do not have access to the fundamental basics that are necessary to keep them alive: food, clean water, and medical care. In these situations, British prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign, Commonwealth & Development Office (FCDO), which ensures Prisoners Abroad's life-saving support reaches the people who need it. Throughout the year, conditions in many countries remained particularly poor due to Covid-19 and social distancing rules. Too often prisoners were left in their cells for 23 hours a day, with in-prison work, education, socialising and communication at an all-time low due to policies that sought to minimise contact and the transmission of the Coronavirus in year two of the pandemic. Prisoners' mental well-being is now even more fragile than before.

Our grant programme ensures that prisoners are able to access basic essentials to support their physical health such as access to clean water and food. To prevent cultural and linguistic exclusion, we provide books and language materials so that our service users can communicate with other prisoners and prison staff when faced with otherwise impenetrable language barriers. We also offer a range of publications to prisoners to help them during their time in prison, including information on staying well and puzzle packs to help with isolation and loneliness.

These materials, as well as our newsletters not only provide important information and updates but also help prisoners to communicate as well as maintain their emotional and mental well-being. We offer freepost envelopes to all prisoners to help

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

them stay in contact with their family or loved ones or reconnect. Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home. Importantly, these family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence.

"You were always there. I do wonder if you realise how much you do for people both prisoners, and their families and friends" – mother of a prisoner in France.

Plans in last year's report

- Implementation of an uplift to grants in Asia as part of a two-year programme, other countries to be added in the second year.
- Tracking new trends and the potential implications when people start to travel again.
- Capturing the positive aspects we have learnt in the pandemic and how to absorb them into current services e.g., wider reach due to communication on Zoom.

Achievements and performance

As prisons around the world are still in and out of lockdown, consular staff were not consistently able to visit prisoners, which continued to have an impact on our ability to communicate with our beneficiaries, provide services and thereby support their wellbeing needs. Despite this, and with the collaborative approach we have maintained during the pandemic, we used alternative ways to deliver our grants through the Foreign, Commonwealth and Development Office (FCDO) to our service users facing the most challenging conditions. This reduces immediate risk to life and health and in many cases, and improves the quality of life.

"I don't know how I would cope without the support of Prisoners Abroad, the work you do is nothing short of life-saving." – a prisoner in Turkey.

This year we provided assistance to 1,253 British prisoners detained in 96 countries around the world compared to 1,225 British prisoners detained in 94 countries in the prior year.

"Prisoners Abroad literally saved my life - I would have been alone without your support." – a prisoner in Spain.

Grants to individuals provided over the last year include 77 vitamin fund recipients, 37 recipients of medical funds totalling £7,110 for dental work, blood tests, health checks, diabetes medication, antibiotics, eye tests and spectacles, and 184 survival grant recipients for food and clean water totalling £57,900. Our survival grants cover essential items which prisoners do not have access to without money – food, water, clothing and toiletries. A review of the rising costs of these essentials culminated in a modest increase for prisoners detained in Thailand, the Philippines and Cambodia, where access to basics like clean water and food are withheld without payment. This is a small but vital increase and makes survival that little bit easier in some of the worst prisons in the world and is enough to reassure prisoners each month that they will be able to survive with some dignity.

We made additional expenditure of £10,439 towards our medical and wellbeing fund. This provided clean water in Peru and Portugal, toiletries like soap and toothpaste in Morocco, Spain and the USA and bedding in Indonesia. We provided specialist-reading material for transgender prisoners who are often some of the most vulnerable people in a prison. Medical and wellbeing grants were sent to prisoners in the Philippines so that they could buy reusable cloth masks helping to protect themselves against the virus.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

The Prisoner and Family Support Service largely went paperless last year, scanning incoming and outgoing documentation instead of storing paper files. We continue to improve and update our record-keeping on specific countries along with useful information on visiting or mailing restrictions, so that we can conserve our resources and tailor our services to plan for changes in access. We also use this information to inform family members and friends through our helpline, ensuring they have up-to-date information in order to communicate with their loved one.

During the year we redesigned and updated our materials for children, so that we can help prisoners stay in touch with their children even long distance. These include jokes, certificates, cards and activity sheets. Assisting prisoners with this communication can be crucial for their wellbeing and helps maintain vital relationships.

As a result of changes due to Brexit, our expulsion and extradition factsheets have been updated with pro bono help from Hogan Lovells. These factsheets will help our beneficiaries understand how this may affect their individual circumstances, and in some cases how to manage it. These are available on our website.

Our Learning and Wellbeing service supports Britons in prison overseas with materials they can read to help them develop and focus during an often helpless time. We have sent 2,562 newspapers, 1,221 magazines, 543 books, and 189 language materials - a significant increase on the year before due to our increased access to the office and thus ability to get this volume of materials sent to prisoners worldwide. We also sent 1,668 Christmas cards and 679 birthday cards. Always a popular item amongst service users, these cards were especially well received this year.

We sent 457 letters through our letter forwarding service, and received 1,109 freepost envelopes, ensuring prisoners can keep in touch with their loved ones. Each year we spend time tracking down 'lost' prisoners - those for whom we have received returned mail, in order to establish their whereabouts or release, etc.

"The vast majority of mankind do not think of those who are in the world's prisons, much less take time out of their own lives to do things for those in prison. I'm sure most of your clients, those who are locked up abroad all over this selfish world, are not personally known to you. Yet your organisation does all it can to support the men and women who find themselves in this very difficult, and at times dangerous, predicament." - a prisoner in Japan.

Impact and evaluation

Feedback from prisoners overseas

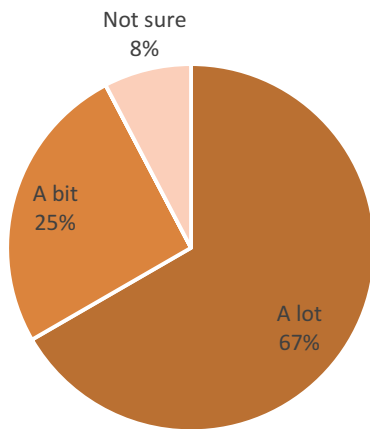
We strive to ensure our service meets the acute needs of all our service users, who are imprisoned in varying conditions and have a variety of complexities depending on their situation. We contacted prisoners to ask them how our service met their needs and to give feedback on how we are supporting them.

Isolation is acute for those who are in prison overseas, often far from family and friends and surviving in an unwelcome and often unhealthy environment. Isolation and the fear and insecurity it engenders undermines people's confidence and we often hear from our beneficiaries how important it is to know that someone somewhere has remembered them. This can have a huge impact on day-to-day mental wellbeing for individuals. The charts below demonstrate clearly how our support and wellbeing services can help people cope when far from home and when they are totally alone.

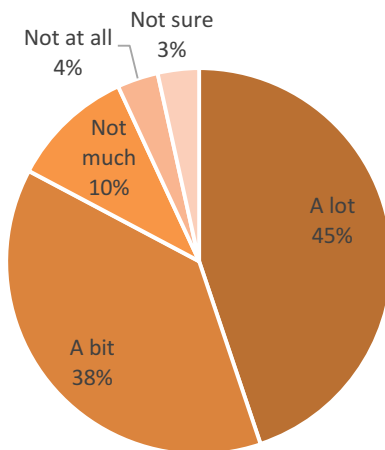
PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

Has the Prisoner and Family Support Service made you feel less isolated?



How much have these language materials helped you communicate more easily?



Plans for the future

- Survey older prisoners to ask what information or services would be useful from Prisoners Abroad with a view to developing a dedicated publication.
- Improve resources for prisoners on loneliness, isolation and mental health.
- Restart sending large book parcels for distribution to British prisoners and prison libraries.
- Continue to build on the successful programme of region-specific meetings with FCDO colleagues overseas, particularly in countries where conditions are challenging, to ascertain how to improve services for prisoners, and further develop our training to consular staff.
- Analyse feedback from our USA prisoner health questionnaire and determine what might be needed in the way of medical and wellbeing funding there.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

RESETTLEMENT – FOLLOWING RELEASE FROM PRISON – preventing deprivation among Britons returning from detention abroad and helping them to build a new life free from crime.

“I am extremely pleased by the support received through Prisoners Abroad as they helped me find my feet.” – a returnee from the USA.

Goals and activities

- Use partnership working to ensure ex-prisoners are supported on arrival to the UK during the continuation of the pandemic.
- Maintain our remote support service to improve the emotional health and well-being of ex-prisoners.
- Increase ex-prisoners' involvement with i) the development of services and ii) fundraising and communications.

Every year, many people are deported back to the UK at the end of their sentence – often they have lived abroad for a number of years, sometimes decades, and arrive with nothing: no money, nowhere to sleep and very often no family or friends to call on for help. Our caseworkers support prisoners during their incarceration and then prepare them for their return to the UK when they are approaching release. We send information to help them prepare and a needs questionnaire is sent. Then our resettlement officers work closely with each person that needs our support once they have returned to the UK.

People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service exists to ensure people can find accommodation (at first temporary and later permanent) and access welfare benefits, healthcare, specialist training and employment services. Returning to the UK after years in prison to find many services reduced due to the pandemic and some shut down further heightened the stress and anxiety for our service users. Our crucial partnership with Heathrow Travel Care and our dedicated one-to-one support, helped people when there was nowhere else to turn. This is essential work with a particularly vulnerable and marginalised group – to keep them off the street and provide them with opportunities to change their lives.

A total of 339 ex-prisoners used the service last year and of these people, 128 were newly returned. We have seen a steep increase in arrivals since the start of 2022. Due to the pandemic our office remained closed for a large portion of the year, meaning that new arrivals could not be directed to our resettlement unit, where they would normally receive a warm welcome, initial guidance and be housed in emergency accommodation. To ensure the safety of our service users and staff, everyone has received our tailored one-to-one support over the phone or on Zoom and been assured emergency accommodation on arrival to prevent street homelessness.

“Coming to the UK, my saving grace was Prisoners Abroad whom I had kept in contact with throughout my 13 months incarceration. After a brief stint of depression, I gathered myself and re-enrolled into university and started working for the NHS. I now have a career, a lovely wife and 2 wonderful children. Without the support of Prisoners Abroad, I wouldn't be where I am today.” – a returnee from the USA.

The support we provide is tailored to individual need and there are workshops as well as practical support sessions such as CV writing within our Work Preparation Programme (WPP) which helps returning prisoners find work and improve their work-related skills. We were pleased to welcome a new WPP coordinator to join our team in September, who has continued to run the programme remotely. By helping people in this way, we are building their confidence, giving them independence, and supporting their integration into UK society. This programme supports people during a critical stage of their resettlement.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

"It helped re-build my confidence after being out of work for a while." – a returnee who participated in the programme.

Plans in last year's report

- Managing any Covid-19 related backlog of deportees and changed methods of return e.g., greater use of charter flights
- Completion of 5-year National Lottery project and evaluation
- Commission a research project based on the service user experience of resettlement in the UK and produce a film to highlight the issues and prejudices people face returning from prison abroad and promote our service.

Achievements and performance

Due to the continuation of the pandemic, we maintained our support service delivering it remotely, which continued into this financial year. It remains an important service as many beneficiaries have no support network in the UK and we provide them with vital contact and structure to their lives at a time of great complexity. Without this they are at risk of homelessness, worsening ill health and sometimes harm.

We provided £80,813 for emergency accommodation, £21,762 for food and £11,537 for travel both in and outside London through our emergency grants programme. We provided £28,333 in grants to pay for housing deposits due to the ever-increasing difficulties in securing social housing. We provided £1,335 to enable service users to obtain a passport as an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when also applying for jobs.

To support new returnees we have continued to provide arrival packs that are distributed by our partner Heathrow Travel Care so that returnees are able to access support, emergency accommodation and weekly grants. We ensure that returnees receive phones that are ready to use so that contact can be established promptly. Throughout this period of delivering arrival packs, we have regularly altered and updated the information they contain with particular emphasis on the guidance around Covid-19 and the current state of restrictions and regulations in the UK.

Since April 2021, four charter flights from Australia have arrived in the UK meaning initial and immediate support is needed for services users who arrive on them. These flights have included a number of high-risk offenders. The Australian authorities' strategy of deporting UK citizens by charter flight has raised a number of challenges for Prisoners Abroad. Information flow between all agencies in the lead up to the flight is substantial and can be piecemeal, with all agencies working to their own information sharing protocols. The deportation of very vulnerable people also raises concerns for us around expectations of continuity of care, especially where the needs are pressing. Some service users have been highlighted as needing social services input and assessment on arrival, or prompt medical input. This is something we cannot guarantee however it is dependent on external services being able to respond. We are hoping to engage with key partners in discussions about what arrangements could be made between the Australian and UK authorities prior to deportation. We have had good communication and co-operation with Essex police in the lead up to the charter flights arriving and with the Stansted Chaplaincy who distribute the arrival packs and use this as means of engaging with the new arrivals.

"They helped sort out a 40-year-old pension problem. They found me a doctor when I had no permanent address. They were there when no one else was." – a returnee from Australia.

As restrictions have eased and with the availability of vaccines, we have moved away from accommodating people in single hotel rooms, which had become a huge drain on our housing budget. Our default is again to accommodate people in hostels. We do however take account of health needs and use our discretion to accommodate in a hotel room where necessary.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

The emotional impact of change can take its toll, so we have continued to run regular Zoom support groups for new returnees, including one specifically to those who had returned on a charter flight – this provides a good opportunity to get the same messages to everyone at the same time as we know returnees often stay in contact with each other and compare their situation and support one another. We have also run support groups specifically for over 65s and women. These groups provide a focused, positive and supportive environment for returnees during a time of great anxiety as they adapt to life in the UK.

Supporting people who aren't used to or able to use a smartphone has remained a consistent challenge of the pandemic, exacerbated by many services moving online, including councils. This has been a steep learning curve for many people and we have been active in guiding people to improve their ability to use technology where possible.

We are now in the final year of our three-year Comic Relief funding period and have commissioned some research into the experiences of our service users, and how we have been able to assist them. Academics from Middlesex University have been conducting the research whereby interviews with service users, staff and partners have taken place. This research will be presented later in the year containing client interviews and first-hand accounts of the lived experience of 'resettlement'.

Impact and evaluation

Feedback from ex-prisoners

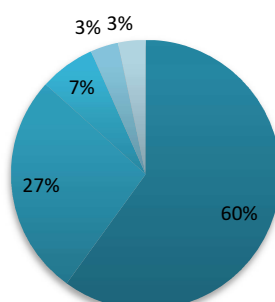
We continue to see excellent results in feedback for the resettlement service with a 100% satisfaction rate for the second year running. We ask specific questions about how support from the resettlement service has helped people returning from prison overseas and made them feel. Here are some details of the feedback from our service users:

How would you rate your overall satisfaction with the Resettlement Service you have received from Prisoners Abroad?

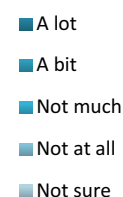
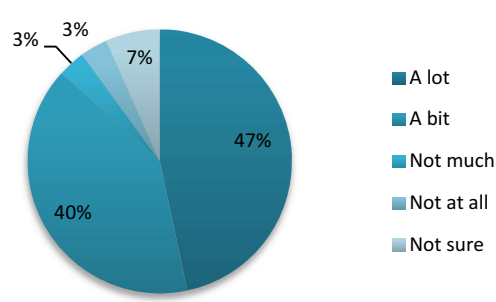


How much has the support you received from the Resettlement Service helped you to...

...feel less anxious?



...feel more confident?



Plans for the future

- Ensure a safe and sustainable return to the office for both service users and staff.
- On return to the office reinstate face-to-face appointments and resettlement support groups, again providing a more holistic service with greater emotional and practical support to those who are particularly isolated and vulnerable.
- Review information we provide on specific aspects of resettlement including a new range of factsheets for people – whilst still in prison and on return to the UK.
- Review assessment forms and processes of recording information on our database, and particularly how this informs tailored support of our service users.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

WORKING WITH FAMILIES – lessening the isolation and supporting families through emotional trauma.

“When I first contacted Prisoners Abroad I did not know which way to turn or where to go for advice. You gave me hope and I do not feel quite so alone.” – a relative of a prisoner in Australia.

Goals and activities

- To reach family members who are increasingly vulnerable, with our range of family services.
- Address the additional needs of family members due to Covid-19.
- Increase family members' involvement with i) the development of services and ii) fundraising and communications.

We provide support to the families of British prisoners who primarily live in the UK as well as to those who live overseas. Family members struggle with stigma, loneliness, media intrusion, financial hardship and often feel they have no one to talk to or that they are being judged by others. The news that a loved one has been arrested can be all the more traumatic when the arrest takes place in a foreign country where there are language barriers and different legal procedures. Last year we supported 1,457 family members. This is on a par with the previous financial year, but less than what is 'usual' (2020: 2,049), for reasons relating specifically to Covid-19. With fewer arrests taking place and a similar number of people leaving prison as before (when Covid-19 restrictions allowed), the number of people who have a relative in prison overseas has decreased. We anticipate that numbers will return to previous levels once the global pandemic subsides.

Families have continued to be very concerned about Covid-19 and the safety of their family members in prison. We are helping them through this ordeal via our Freephone Helpline, Online Family Support Groups, our specialist Online Network where people can talk to each other anonymously via a supportive online portal, Volunteer Telephone Support and our Family Voices newsletter. All of these provide opportunities for people to talk to others in a similar situation to themselves and thereby find solidarity in shared experiences helping to combat the stigma and loneliness attached to imprisonment. Using our knowledge and partnership with the FCDO we are helping family members understand how Covid-19 may have affected their relative's immediate situation, reassuring them how we are continuing to support them with our life-saving grants, and advising how they can make contact and support them during this time.

“Thanks for being there at a time when it's very easy to feel lonely and somewhat lost... head down, spirits up.” – a relative of a prisoner in Australia.

We aim to reduce the suffering and isolation of this vulnerable and often invisible group and help alleviate their stress. We provide information about foreign prison conditions and criminal justice systems, and our multi-lingual team provides a wide range of practical and emotional support services.

Plans in last year's report

- Establish and extend monthly virtual themed meetings.
- Re-establish face-to-face regional groups when possible.
- Undertake a review of communications with family members after initial contact.
- Roll out plans to improve the quality of children's materials and communications between children and parents in prison.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

Achievements and performance

Despite the reduced numbers, Prisoners Abroad provided essential life-changing assistance to 1,457 family members throughout the year.

With many social distancing restrictions still in place, our regular Family Support Groups continued via virtual meetings – reaching groups in London (3), Liverpool (2), York (3), Birmingham (3), Brighton (2), Bath (3), Chelmsford (3) and Manchester (3). This totals 22 support groups held via Zoom, enabling attendees to access peer support, share experiences and interact. Feedback shows that the groups provide a sense of community and help to reduce the isolation experienced by families.

Throughout this year we have used the transition to Zoom as a continued opportunity to reach even more people. We have identified individuals who have similarities– be it country or theme. This helps focus the meetings and gives a vital platform for people to talk about their situations, air their concerns and be supportive of the challenges. It also provides a sense of community for those who have issues in common. Having a dedicated and confidential space to talk about one issue can help families feel less isolated and better equipped to deal with the situation. Zoom has also enabled us to extend invitations to guest speakers who would otherwise be unlikely to join, and invite families that don't live in the UK to participate.

“Our heartfelt thanks goes to out to you all. You were always there. I do wonder if you realise how much you do for people both prisoners, and their families and friends.” – a relative of a prisoner in France.

We have continued to pilot our Volunteer Telephone Support Service, designed for vulnerable individuals who we identify as needing an additional level of support. It has been particularly valuable at a time when family members are more anxious and isolated than usual and often reliant on phone assistance. 15 people have been supported through Volunteer Telephone Support over the last year from our small group of dedicated volunteers. Feedback tells us that those we contacted would not have otherwise accessed any support.

“I just wanted to thank you for your support over these years, you have made me feel not alone and I thank you for that.” - a relative of a prisoner in Spain.

Our online family network that supports family members in a secure and anonymous way has now moved to a different server to improve security and speed. The heightened security reassures those using it, giving an additional sense of safety when talking about their situations on an online domain.

“I would like to add how my mum talks about meeting with other families in a similar situation. They can relate to her in these difficult times and help answer her questions.” – a prisoner in Australia on how we supported his mother.

This year we have incorporated our mental health leaflet for families into the new family referral pack. This new pack is being sent to family members shortly after first contact with Prisoners Abroad. The information in this pack contains materials to help them in navigating the challenges of having a relative in prison overseas, with a particular focus on how they can maintain their own mental well-being. These were distributed to all family members that we support to help guide them through this difficult time, and are also available on our website so that we will reach even more people. We have piloted a new scheme which is to follow up with family members after they have received this, to make sure they understand the materials and to ascertain what additional support they may need. In addition to this, we have revised our family registration leaflet to incorporate changes in the service due to the pandemic.

“Over the phone - you made something unbearable, manageable right from the start.” – a relative of a prisoner in France.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

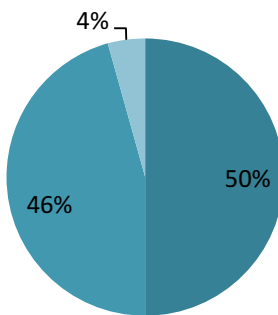
Impact and Evaluation

Feedback from family members

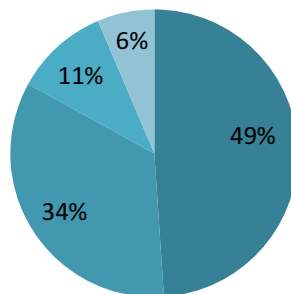
As outlined above, the online support and information groups continue to have a positive impact on the well-being of families of prisoners overseas, helping them to cope and to find support from other people in a similar situation. The charts below show feedback from 47 people who attended the groups last year.

How much did attending the Family Support Group help you to...

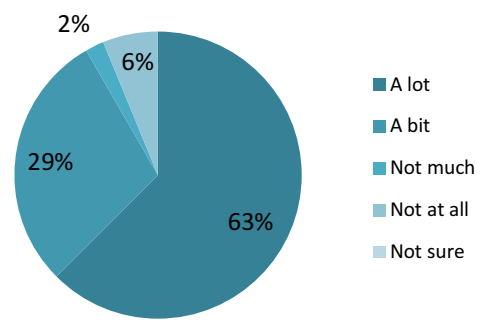
...cope with the emotional impact of imprisonment?



...get support from other families?



...feel less isolated?



■ A lot
■ A bit
■ Not much
■ Not at all
■ Not sure

"It's good to listen to others who are going through the same situation we find ourselves in and also as others are at different stages of their journey. It gives us a chance to put forward how we coped through the different stages."

Mother of a prisoner

"It made me feel less alone and made my anxiety about my brother being deported lessen compared to before the meeting. I am so grateful to you for arranging this."

Sister of a prisoner

Plans for the future

- Consult with family members to develop a broader range of themed virtual support meetings.
- Begin some face to face regional family support groups, when possible.
- To review the volunteer telephone support provided to vulnerable by volunteers.

ORGANISATIONAL SUPPORT – the structure that supports our core services.

"We make monthly donations to try and keep up the work Prisoners Abroad does, especially in places like South America and Asia, where prisoners are having a truly terrible time." – a supporter and legacy pledger.

Goals and activities

- Strengthen and increase our capacity and capability to do our work.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

Plans in last year's report

- Transition back to the office when possible and review changes to working with service users and ensuring safe premises
- Create our new 3-year organisational strategy
- Restart our events programme (on and off line) after being on hold due to Covid-19, including a legacy event and the autumn event celebrating our partnership with the FCDO
- Continue to implement and adapt our Covid-19 strategy

Achievements and performance

"I was hugely impressed by the vital work that Prisoners Abroad does. Without them, ex-prisoners returning to the UK would receive little or no assistance with their rehabilitation. The practical support that Prisoners Abroad provides makes a real impact in reducing homelessness and reoffending and gives people a second chance to make a positive contribution in society." – a trust funder.

Prisoners Abroad could not have anticipated the extended length of time Covid-19 would impact on our delivery of services and our operational functions, but with proven systems in place to work successfully outside the office, we were able to provide continuity of service and adapt to the changing situation as required. A partial office return enabled essential tasks to be carried out. Trustees and the Senior Management Team reviewed risks and plans on a regular basis.

Our new organisational strategy was approved by the Board of Trustees in March 2022. It was created in collaboration with trustees, staff, service users and stakeholders and sets out our ambitions over the next 4 years to develop and expand the quality and impact of our services, underpinned by a strong and resilient staff and infrastructure.

During the year Dean Harris stepped down from trusteeship and Mary Catterall and Vivienne Nathanson reached the end of their terms of office. We are most grateful to all of them for their help, support and expertise. Desmond Skyers became a Trustee in March 2022. Desmond is a former service user, having received support from Prisoners Abroad whilst in prison and upon his return to the UK. Our patron as Bishop of prisons changed with Bishop Rachel Treweek replacing Rev. James Langstaff.

In February we were deeply saddened by the death of the last of our three founders. Joe Parham had been an ever supportive and inspirational presence for us for so many years and is much missed. We were also sad to lose Sir Martin Berthoud, a long time patron who raised a lot of money to fund our work and supported us in any way he could. We were sorry too to hear of the death of our former patron Roger Graef.

After a hiatus of nearly two years, we were delighted to hold two in-person events. A reception at Lancaster House hosted by Rt Hon Amanda Milling Minister for Asian and the Middle East and a supporter event at Goldsmiths' Hall hosted by Sir David Wootton. We have also been meeting donors and supporters on Zoom instead of in-person meetings to ensure they are updated and connected to our work.

Plans for the future

- Fund our ambitions to develop the service and expand our remit of support
- Identify opportunities for increased service user and volunteer involvement
- Renew investment in IT to support the staff team from the office and at home

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

FINANCIAL REVIEW

Last year, we ended the 2020-21 financial year with a comfortable surplus of £153,000 and free reserves of £505,000. It was the first year of the pandemic and our usual fundraising activities were curtailed due to Covid restrictions. Fortunately, we maintained our income due to various funders offering additional Covid support and other one-off gifts. We were able to continue offering a high level of service provision, but overall expenditure was reduced due to cancelled fundraising events, office closure and improved lease terms with our landlord.

In this reporting year, 2021-22, although restrictions continued into the second year of the pandemic and continued to hamper our ability to fundraise, most one-off Covid grants were no longer available. Despite additional support from the FCDO and other funders and the efforts of our fundraising team, our income was reduced by £175,433 from the prior year. Our trustee board had anticipated that fundraising would be extremely challenging and like many organisations, decided to use reserves to maintain the level of service provision for our beneficiaries and staff capacity. The 2021-22 year has ended with a deficit of £105,505 and free reserves reducing to £458,088.

The trustees recognised that this level of expenditure cannot continue to be supported by reserves until fundraising activity is able to return to its previous levels. A reduction in staff costs and other activities has taken place at the beginning of 2022 year in readiness for the challenging months ahead. Our three-year forecasting suggests a return to surplus by 2024-25.

The FCDO was able to increase its support for our overseas prisoner service to £421,100, which included continued funding for the Human Rights Advisor posts. Once again, they provided the historic Lancaster House for our annual reception to the delight of our guests. This reception is an opportunity for us to cultivate new supporters as well as thank existing donors.

HM Prison and Probation Service, an agency of the Ministry of Justice, provided funding as part of a multi-year agreement towards our resettlement services, which provides practical support and advice to returnees during both the pre and post release period.

This was the final year of the National Lottery Community Fund grant toward the 'Rebuilding Troubled Lives' project. Comic Relief continued its support into what was the start of the third year of its grant towards the 'Safe Place to Be' project. Last year, both these funders provided additional one-off Covid funding which allowed us to pay for increased costs for our returnees during the Covid lockdown period and created an immense difference for those returning during this very difficult period.

Magazine publishers continued to provide magazines for our overseas clients who are grateful for this important source of reading material. Gifts in-kind have increased further by a generous donation from Vodafone of prepaid SIM cards. Mobile phones are so important to our resettlement clients who need to contact DWP, friends and relatives, and navigate modern UK life.

We are very grateful to all our donors for their continued support during what has been another very challenging year.

Expenditure on charitable activities increased by £89,345 from last year's figure of £1,339,071 to £1,428,416. As noted in the services activity sections above, the cost of our resettlement grants increased by £34,788 due to the steep increase in returnees because of the resumption of international travel plus the deportation flights from Australia.

General office expenditure stayed below pre-Covid levels due to the office closure during lockdowns and the favourable terms of the new office lease that was renegotiated in 2020.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

The cost of raising funds decreased slightly by £6,200. The loosening of Covid-19 restrictions allowed us to once again hold our annual in-person events. Not only did we hold the reception at Lancaster House but also our annual dinner at Goldsmiths' Hall, which saw an increase in the number of guests and funds raised.

Reserves policy and going concern

We calculate the required level of reserves as an integral part of the organisation's annual planning and budgeting processes and continue to monitor them through the year. The two essential elements of Prisoners Abroad's reserves policy are to:

- Mitigate risk - maintain sufficient reserves to ensure that the organisation is protected against significant fluctuations in income and expenditure.
- Develop the organisation - make reserves available for strategic organisational growth.

Risk mitigation reserves are based on the difference between confident income and budgeted expenditure across a three-year period. With many of our service users imprisoned for long sentences, we know that we have to plan to deliver essential services far into the future, so it is important that the charity has sufficient reserves to ensure our work continues.

Restricted reserves at the end of the year were £31,955 and these were not available for the general purposes of the charity. Free reserves at 31 March 2022 were £458,088 (2021: £505,245) and comprise of unrestricted funds less net fixed assets which are held in a designated fund. The reduction of £47,157 in free reserves comprises the unrestricted deficit in the year of £70,159 offset by the £23,002 reduction in the net book value of fixed assets.

Following the annual review of projected income and expenditure, the Trustees established that the organisation still requires reserves of £525,000 - £575,000 (2021: £525,000 - £575,000) for the risk mitigation element. We plan to reach the target level within the next 3 years.

The Trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account. The Trustees consider that this remains the most appropriate form of investment at present. Following the assessment as noted in accounting policy 1.1, the Trustees are of the view that the charity is a going concern for a period of 12 months from the approval of these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity was incorporated on 4 December 2001 and is registered as a charitable company limited by guarantee obtaining charitable status on 4 September 2002. The Charity is governed by its Memorandum and Articles of Association, last amended in 2020 to make the language more inclusive.

The Charity was originally established as The National Council for the Welfare of Prisoners Abroad in 1978 (charity number 280030). With effect from 31 March 2003, the Trustees approved the transfer of all assets, liabilities, rights and obligations to the charitable company, Prisoners Abroad.

Method of appointment or election of the Trustees

The management of the Charity is the responsibility of the Trustees who are appointed under the terms of the Memorandum and Articles of Association.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

The Board of Trustees, which should consist of no fewer than three Trustees, appoints new Trustees mainly through open recruitment to ensure a balance of skills and experience. The term of office for a Trustee is two terms of three years each with an option for three additional years, subject to annual review and discussion with the Chair.

To ensure that the Trustees are able to make informed decisions about the strategic direction of our services, we have reserved places in the Trustee complement for former service users, both from former prisoners and from family service users.

Induction and training of Trustees

All new Trustees are required to complete an induction programme. Our comprehensive induction pack contains copies of key documents, organisational information and information relating to their duties as Trustees. They spend time with each department to obtain a more in-depth knowledge of the services provided and operations. On-going training needs are identified as appropriate and addressed through a variety of means, including Board papers, two leadership days each year and seminars. In addition, all new Trustees are matched with a more experienced board member to support them and their preparation for the first few board meetings.

Each Trustee signs a declaration of eligibility to serve as a Trustee. Declarations of interest are updated annually and are also included on the agenda of each Board meeting.

Organisational structure and decision making

Decisions on strategic direction, key policies and financial and legal requirements are taken at Board meetings. Some Trustee members also participate in committees and working groups which consider in detail such matters as finance, governance and risk, equality and inclusion, and deaths in custody. They provide recommendations to the full Board for consideration and decision. Trustee meetings are held at least four times a year and are attended by the Chief Executive, the Senior Management Team and a staff representative. Day-to-day management of the Charity, is delegated by the Trustees to the Chief Executive and the Senior Management Team.

Charity Fundraising Disclosures

Prisoners Abroad is a member of the Fundraising Regulator, and we adhere to the standards set out by it.

We raise money from a broad mix of sources and most of this work is conducted by our fundraising team. Our funding streams include government grants, individual giving, charitable trusts and corporate donations.

We have a system to record fundraising complaints that we receive at Prisoners Abroad. These are dealt with on an individual basis. There was one complaint received during this reporting period relating to an appeal asking supporters to consider donating money saved as a result of the pandemic.

We aim to comply with all standards set by the Fundraising Regulator in its Code of Fundraising Practice. We adhere to the Code as it relates to treating people fairly, in particular vulnerable adults, to ensure they are protected and not subjected to unreasonable pressure to give a donation. Our fundraising approach is to contact only people who have signed up to receiving communications from us or who have been personally introduced to Prisoners Abroad. We have procedures in place to ensure people who ask not to be contacted / mailed / thanked do not receive communication from us that they do not want.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

Pay policy for senior staff

The Trustees and the Senior Management Team comprises the key management personnel of the Charity in charge of running and operating the organisation on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of all Trustee expenses and related party transactions are disclosed in note 8 to the accounts. In order to recruit and retain the best staff to provide the services to our beneficiaries, the Trustees consider that it is important to offer a competitive salary package, as benchmarked with similar sized charitable organisations. The salary and other rewards (annual leave and pension contribution) of the Chief Executive are benchmarked and approved by the Trustees on appointment and are reviewed annually by the Trustees in accordance with the contract of employment.

All other staff roles, including the Senior Management Team, are evaluated against a number of criteria, including responsibilities, skills and expertise required. These determine on which band each role lies within the National Joint Council (NJC) pay scales as used by local councils.

Normally, members of the Senior Management Team are recruited to their assigned salary band. Occasionally, the Trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits e.g. sick pay, maternity/paternity pay as well as annual leave and pension contributions.

Relationships with other organisations

The Charity works closely with the FCDO and HMPPS to support its service users. It also has an extensive network of relationships with other non-profit organisations.

Volunteers

The Charity is enormously grateful for the contribution made by the many volunteers who help us provide our services including family support group leaders, office-based volunteers, foreign language translators and individual lawyers and law firms.

Risk management

During the year the Governance & Risk Committee, comprising Trustees and senior staff reviewed how we assess and measure risk. The key items that ranked most highly were:

- Risk of inadequate level of fundraising – an ongoing concern in a challenging economic environment.
- Temporary impact of redundancies – risk of reduced delivery capacity in service delivery, governance, HR and office management.

The high-risk items are reported on at each board meeting and reviewed regularly by the Senior Management Team. In addition, these high-risk items are reviewed twice a year by the Governance & Risk Committee. The Trustee Board reviews the full risk register once a year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 charitable company and its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

In so far as the as the Trustees are aware:

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

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

The Trustees, who are also directors of Prisoners Abroad for the purposes of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the Trustees has any beneficial interest in any contract to which the Charity was party to during the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

AUDITORS

Following an open tender process, on 18 September 2014 Kingston Smith were appointed as auditors (now known as Moore Kingston Smith LLP). Trustees have elected to dispense with the obligation to appoint auditors on an annual basis and therefore Moore Kingston Smith will remain as auditors until such time as the resolution is revoked.

APPROVAL

The report was approved by the Trustees on 28 September 2022 and signed on its behalf by:

Nick Prettejohn, Chair

PRISONERS ABROAD

Legal and Administrative Information For the year ended 31st March 2022

Trustees	Chrissie Ashley Martin Atkinson, FCA Treasurer Mary Catterall Emma Douglas Tim Hailes Nick Hardwick, CBE Vice-Chair Dean Harris Phil Maguire OBE Dr Vivienne Nathanson Lord Neuberger Nick Prettejohn, Chair Toby Rogers Desmond Skyers Nick Smart Naetha Uren	resigned 17 December 2021 resigned 2 September 2021 resigned 16 December 2021 resigned 1 July 2021 appointed 30 March 2022
Company Secretary	Zeta MacDonald	
Key Management Personnel	Chief Executive Deputy Chief Executive Head of Service Delivery Head of Finance	Pauline Crowe, OBE Zeta MacDonald Theresa Gilson Nancy Wright
Company number	04333963	
Registered Charity number	1093710	
Registered Office	89-93 Fonthill Road, London, N4 3JH Switchboard 020 7561 6820 Helpline 0808 172 0098 (free from all UK landlines and mobiles) Website http://www.prisonersabroad.org.uk Email info@prisonersabroad.org.uk	
Auditors	Moore Kingston Smith 9 Appold Street, London, EC2A 2AP	
Solicitors	Hogan Lovells Atlantic House, Holborn Viaduct, London, EC1A 2FG	
Bankers	National Westminster Bank plc 218 Upper Street, London, N1 1SA CCLA Investment Management Ltd COIF Charity Funds 85 Queen Victoria Street, London, EC2V	

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

Opinion

We have audited the financial statements of Prisoners Abroad ('the company' for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of this report

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

Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 05 October 2022

9 Appold Street

London,

EC2A 2AP

PRISONERS ABROAD
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
For the year ended 31 March 2022

		Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	<i>Restricted Funds 2021</i>	<i>Unrestricted Funds 2021</i>	<i>Total Funds 2021</i>
	Note	£	£	£	£	£	£
INCOME FROM							
Donations and legacies	2	1,006,700	604,162	1,610,862	1,125,628	660,549	1,786,177
Investments - bank interest		-	103	103	-	221	221
TOTAL INCOME		<u>1,006,700</u>	<u>604,265</u>	<u>1,610,965</u>	<u>1,125,628</u>	<u>660,770</u>	<u>1,786,398</u>
EXPENDITURE ON							
Raising funds	3	-	288,054	288,054	-	294,254	294,254
Charitable activities	4	1,042,046	386,370	1,428,416	1,118,465	220,606	1,339,071
TOTAL EXPENDITURE		<u>1,042,046</u>	<u>674,424</u>	<u>1,716,470</u>	<u>1,118,465</u>	<u>514,860</u>	<u>1,633,325</u>
Net income/(expenditure) and movement in funds		(35,346)	(70,159)	(105,505)	7,163	145,910	153,073
RECONCILIATION OF FUNDS							
Total funds brought forward		67,301	627,170	694,471	60,138	481,260	541,398
Total funds carried forward		<u><u>31,955</u></u>	<u><u>557,011</u></u>	<u><u>588,966</u></u>	<u><u>67,301</u></u>	<u><u>627,170</u></u>	<u><u>694,471</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 27 to 36 form part of these financial statements.

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		98,923		121,925
CURRENT ASSETS					
Debtors	11	197,116		183,038	
Cash at bank and in hand		383,457		468,470	
Total Current Assets		580,573		651,508	
LIABILITIES					
Creditors falling due within one year	12	(90,530)		(78,962)	
NET CURRENT ASSETS			490,043		572,546
Total Assets less Liabilities			588,966		694,471
THE FUNDS OF THE CHARITY					
Unrestricted Funds					
Designated Funds - Fixed Assets	14	98,923		121,925	
Free Reserves	14	458,088		505,245	
			557,011		627,170
Restricted Funds	14		31,955		67,301
Total Charity funds			588,966		694,471

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Trustees on 28 September 2022 and signed on their behalf by:

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

The notes on pages 27 to 36 form part of these financial statements.

PRISONERS ABROAD

STATEMENT OF CASHFLOWS

For the year ended 31 March 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash (used in)/provided by operating activities	16	(80,190)	183,798
CASH USED IN INVESTING ACTIVITIES			
Interest Income		103	221
Purchase of tangible fixed assets		(4,926)	-
Cash (used in)/provided by investing activities		(4,823)	221
CASH FLOWS FROM FINANCING ACTIVITIES			
Capital payments made against bank loan		-	-
Cash used in Financing		-	-
(Decrease)/increase in cash and cash equivalents in the year		(85,013)	184,017
Cash and cash equivalents at the beginning of the year		468,470	284,452
Total cash and cash equivalents at the end of the year		383,457	468,470
ANALYSIS IN CHANGES IN NET DEBT			
	As at April 2021	Cashflows	As at April 2022
Cash at Bank	468,470	(85,013)	383,457
Total	468,470	(85,013)	383,457

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2022

ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

1.2.

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP) published on 16 July 2014, the Companies Act 2006 and the Charities Act 2011.

Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Charity holds reserves to mitigate the impact of any sudden loss in income or increase in expenditure. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, the Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below. The functional currency of the charity is sterling. Monetary amounts in these financial statements are rounded to the nearest pound.

1.3. Company status

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 19. 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.

1.4. Fund accounting

General funds ('free reserves') are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund to the extent permitted or agreed with the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5. Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2022

1. ACCOUNTING POLICIES (continued)

1.6. Expenditure

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those incurred in seeking voluntary contributions. They consist of direct costs and an apportionment of overhead, support and governance costs.

Communications costs of disseminating information are included in charitable activities.

Support and overhead costs are those costs for governance, finance, IT, human resources and office administration that underpin the delivery of the charitable objectives. These costs are allocated between the cost of raising funds and apportioned between charitable activities.

Grants payable to individuals for welfare, health, education and other services are included in the Statement of Financial Activities (SOFA) when approved by the staff under delegated authority from the Trustees.

1.7. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Residual lives and impairment losses are assessed annually. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short-term Leasehold Property	-	over the term of the lease
Furniture and Fixtures	-	over the term of the lease
Computer Hardware	-	over 4 years

1.8. Taxation and VAT

As a registered charity, the organisation is exempt from tax on its charitable income to the extent that it is applied to the charitable purposes.

In common with many other similar organisations, the Charity is not registered for VAT and all expenditure is stated gross of VAT which cannot be recovered.

1.9. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

1.10. Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense. The cost of material unused holiday entitlement is recognised in the period in which the employee's services are received. Termination expenses are recognised as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2022

1. ACCOUNTING POLICIES (continued)

1.11. Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.12. Gifts in Kind

Where goods are provided to the Charity as a donation that would normally be purchased from suppliers this contribution is included in the financial statements as an estimate based on the value of the contribution to the Charity.

1.13. Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.14. 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 does not have any bank loans.

1.15. Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with the bank, with original maturities of three months or less.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	<i>Restricted Funds 2021 £</i>	<i>Unrestricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Foreign Commonwealth and Development Office	421,100	-	421,100	385,500	-	385,500
Ministry of Justice HMPPS	265,000	-	265,000	265,000	-	265,000
The National Lottery Community Fund	51,900	-	51,900	122,700	-	122,700
The National Lottery Community Fund & HM Government	-	-	-	39,813	-	39,813
Comic Relief	97,200	-	97,200	137,000	-	137,000
Trust grants	171,500	207,600	379,100	170,615	293,600	464,215
Individual & corporate donations	-	364,484	364,484	5,000	337,974	342,974
Legacies	-	9,482	9,482	-	14,000	14,000
Gifts in-kind & sundry income	-	22,596	22,596	-	14,975	14,975
Total	1,006,700	604,162	1,610,862	1,125,628	660,549	1,786,177

3 COSTS OF RAISING FUNDS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	<i>Restricted Funds 2021 £</i>	<i>Unrestricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Staff costs	-	192,188	192,188	-	215,684	215,684
Governance and Support costs	-	18,731	18,731	-	13,844	13,844
Other costs	-	77,135	77,135	-	64,725	64,725
Total	-	288,054	288,054	-	294,254	294,254

4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	<i>Restricted Funds 2021 £</i>	<i>Unrestricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Client Services:						
Overseas Prisoners Service	399,579	93,226	492,805	384,524	77,071	461,595
Family Service	144,224	122,278	266,502	151,052	118,226	269,278
Resettlement Service	498,243	170,866	669,109	582,889	25,309	608,198
Total	1,042,046	386,370	1,428,416	1,118,465	220,606	1,339,071

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct Staff Costs 2022 £	Direct Client Costs 2022 £	Other Direct Costs 2022 £	Governance & Support Costs 2022 £	Total 2022 £
Client Services:					
Overseas Prisoners Service	274,243	81,695	90,237	46,630	492,805
Family Service	200,087	2,280	45,920	18,215	266,502
Resettlement Service	327,366	142,445	136,933	62,365	669,109
Total	801,696	226,420	273,090	127,210	1,428,416
	2021 £	2021 £	2021 £	2021 £	2021 £
Client Services:					
Overseas Prisoners Service	238,437	91,539	94,020	37,599	461,595
Family Service	201,228	850	52,340	14,860	269,278
Resettlement Service	337,985	107,656	111,614	50,943	608,198
Total	777,650	200,045	257,974	103,402	1,339,071

5 DIRECT CLIENT COSTS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	<i>Restricted Funds 2021 £</i>	<i>Unrestricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Prisoner welfare & survival	57,900	-	57,900	68,080	-	68,080
Prisoner health	17,549	-	17,549	18,233	-	18,233
Prisoner education & personal development	1,046	-	1,046	726	-	726
Prisoner magazine subscriptions	-	5,200	5,200	-	4,500	4,500
Family travel	2,280	-	2,280	850	-	850
Resettlement emergency accommodation	80,813	-	80,813	69,668	-	69,668
Resettlement travel	11,537	-	11,537	6,489	-	6,489
Resettlement subsistence	21,762	-	21,762	17,425	-	17,425
Resettlement housing access	28,333	-	28,333	14,075	-	14,075
Total	221,220	5,200	226,420	195,545	4,500	200,045

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising Funds 2022 £	Charitable Activities 2022 £	Total 2022 £	<i>Raising Funds 2021 £</i>	<i>Charitable Activities 2021 £</i>	<i>Total 2021 £</i>
Executive support	7,950	23,850	31,800	4,415	13,245	17,660
Human Resource support	769	14,607	15,376	667	12,680	13,347
Finance	8,698	63,784	72,482	7,629	55,943	63,572
Governance	1,314	24,969	26,283	1,133	21,534	22,667
Total	18,731	127,210	145,941	<i>13,844</i>	<i>103,402</i>	<i>117,246</i>

7 NET INCOME/(EXPENDITURE)

	2022 £	2021 £
This is stated after charging:		
Operating lease payments	98,670	100,950
Depreciation of tangible fixed assets owned by the charity	27,929	28,252
Auditors' remuneration - audit service net of VAT	8,412	7,917

8 STAFF COSTS AND NUMBERS

	2022 £	2021 £
Wages and salaries	962,080	941,463
Social security costs	100,086	94,573
Pension costs	66,620	64,500
Total	1,128,785	1,100,536

Included within wages and salaries are redundancy costs totalling £9,779 (2021: £2,421).

The average number of staff employed was 31 (2021: 27) and the average number of full time equivalent employees during the year was as follows:

	2022 No.	2021 No.
Overseas Prisoner Support Service	9	8
Family Support Service	5	5
Resettlement Service	7	6
Support and Governance	3	3
Fundraising	3	3
Total	27	25

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

8 STAFF COSTS AND NUMBERS (continued)

The following number of employees received employment benefits (excluding employer pension costs) during the year in bandwidths of costs greater than £60,000.

	2022	<i>2021</i>
	No.	<i>No.</i>
£60,000 - £69,999	1	-
£70,000 - £79,999	1	<i>1</i>

Trustees and key management personnel

No Trustee received remuneration in the period (2021: £Nil). Total travel expenses of £80 (2021: £Nil) were paid to 1 Trustee (2021: 0) during the period.

Total donations received from Trustees were £25,664 (2021: £5,348).

There were no other related party transactions during the year.

Key management personnel include the Trustees, Chief Executive and senior staff reporting directly to the Chief Executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel were £282,433 (2021: £277,631).

9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £66,620 (2021: £64,500). There was an outstanding contribution payable to the fund at the balance sheet date of £8,043 (2021: £7,127).

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2021	13,482	290,202	303,684
Additions	-	4,926	4,926
Disposals	-	(17,610)	(17,610)
At 31 March 2022	13,482	277,518	291,000
Depreciation			
At 1 April 2021	6,170	175,589	181,758
Charge for the year	1,242	26,687	27,929
Disposals	-	(17,610)	(17,610)
At 31 March 2022	7,412	184,665	192,077
Net book value			
At 31 March 2022	6,070	92,853	98,923
<i>At 31 March 2021</i>	<i>7,312</i>	<i>114,613</i>	<i>121,925</i>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

11 DEBTORS

	2022	2021
	£	£
Due within one year		
Sundry debtors	3,600	-
Accrued income	135,523	126,599
Prepayments	57,993	56,439
Total	197,116	183,038

12 CREDITORS

	2022	2021
	£	£
Amounts falling due within one year		
Trade creditors	18,658	3,263
Social security and other taxes	28,904	24,295
Other creditors	17,463	19,000
Accruals	25,505	32,404
Total	90,530	78,962

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	<i>Restricted Funds</i>	<i>Unrestricted Funds</i>	<i>Total Funds</i>
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Tangible fixed assets	-	98,923	98,923	-	121,925	121,925
Current assets	31,955	548,618	580,573	67,301	584,207	651,508
Creditors due within one year	-	(90,530)	(90,530)	-	(78,962)	(78,962)
Total	31,955	557,011	588,966	67,301	627,170	694,471

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

14 STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Restricted Funds				
The National Lottery Community Fund	17,247	51,900	69,147	-
Ministry of Justice - HMPPS	-	265,000	265,000	0
Foreign Commonwealth and Development Office	-	421,100	421,100	0
Comic Relief	9,925	97,200	106,033	1,092
Other donors	40,129	171,500	180,766	30,863
Total Restricted Funds	67,301	1,006,700	1,042,046	31,955
Total Unrestricted Funds	627,170	604,265	674,424	557,011
Total Funds at 31 March 2022	694,471	1,610,965	1,716,470	588,966
<i>At 31 March 2021</i>	<i>541,398</i>	<i>1,786,398</i>	<i>1,633,325</i>	<i>694,471</i>
			2022	2021
			£	£
Unrestricted Funds				
Designated Funds - Fixed Assets			98,923	121,925
Free Reserves			458,088	505,245
Total Unrestricted Funds			557,011	627,170

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2021 arises from grants on which some expenditure is still to be incurred in the next financial year.

Key restricted funding during the year included:

The FCDO provided funding for the overseas prisoner support service and the Human Rights Advisor post.

The Tolkien Trust and The Persula Foundation and the The Evan Cornish Foundation continued to support our overseas prisoners' grants.

The Aldo Trust funded the foreign language materials sent to overseas prisoners.

The Dulverton Trust continued their support of family service as part of their 3 year grant.

The family service was further supported by The Dulverton Trust and The Michael and Shirley Hunt Charitable Trust

Ministry of Justice HMPPS provided welfare support for UK citizens imprisoned abroad on their return to the United Kingdom.

Comic Relief continued to fund our Preventing Homelessness after Imprisonment Abroad project.

The National Lottery Community Fund continued to fund our resettlement service Rebuilding Lives Project.

The Henry Smith Charity continued their grant towards Improving the Lives of our resettlement clients.

The resettlement service was further supported by The Beatrice Laing Trust, The Valentine Trust, The 29th of May 1961 Charitable Trust, The Steel Charitable Trust, The Goldsmith's Company Charity,

The Van Neste Foundation funded our Work Preparation Programme to support our resettlement clients back into work.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

15 OPERATING LEASE COMMITMENTS

The total amounts payable under non cancellable operating leases was as follows:

	Land and buildings	
	2022	2021
	£	£
Falling due:		
Within 1 year	98,670	98,670
Between 2 and 5 years	320,678	419,348
Over 5 years	-	-
Total	<u>419,348</u>	<u>518,018</u>

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year £98,640 was paid against the lease in the current year.

16 OPERATING ACTIVITIES

	Total Funds 2022 £	Total Funds 2021 £
Net movement in funds	(105,505)	153,073
Add back depreciation charge	27,929	28,252
Deduct interest shown in investing activities	(103)	(222)
(Increase)/decrease in debtors	(14,078)	(9,511)
Increase/(decrease) in creditors	11,567	12,205
Cash (used in)/provided by operating activities	<u>(80,190)</u>	<u>183,798</u>

17 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year or in the prior year.

18 CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 March 2022 (2021 none).

PRISONERS ABROAD

England & Wales - Charity number 1093710

Accounts



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2021



OVERSEAS



FAMILY



RESETTLEMENT

Registered Charity no. 1093710
A company limited by guarantee no. 04333963

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PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

The Trustees, who are Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2021.

Prisoners Abroad is a human rights and welfare charity providing humanitarian aid, advice and emotional support to people affected by overseas imprisonment. We assist British citizens during their incarceration, when they return to the UK and need access to resettlement services, and we support their family and friends throughout the trauma. We are the only charity supporting people in this way.

OUR OBJECTIVES

- The relief of need, hardship, poverty, sickness and distress among such British citizens whether remanded in custody, sentenced or detained in prison outside the UK, and of such individuals on return to the UK
- The relief of need, hardship, poverty, sickness and distress among Prisoners' dependents or family members.

OUR STRATEGIC AIMS

- To sustain and increase responsive and accessible services that meet the growing needs of the people we help - overseas, on return to the UK and family members
- To become more recognisable to service users, other organisations and the public

PUBLIC BENEFIT

The Trustees have referred to the information within the Charity Commission's guidance on 'public benefit: running a charity (PB2)' and have considered how planned activities will contribute to the Charity's strategic objectives, with the public benefits as follows:

- The advancement of citizenship and community development
- The prevention or relief of poverty, primarily homelessness
- Support and relief for those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage

HOW WE WORK

We have been working with our service user groups for 43 years, and our strategy and policies are built based on this experience. We are non-judgmental and see beyond the conviction, we see the human being and what they should have access to no matter what their situation. We translate human rights law into practical life-saving actions. We work positively against unfair discrimination and inhuman treatment. We strive to empower our service users and to tailor our services to the needs of each individual.

We have an agile approach and are flexible in our delivery of services, which has been demonstrated this year by our effective response to the Covid-19 pandemic. Our response to the needs of our service users relies on our highly skilled team and our partnerships both overseas and in the UK. These are paramount in supporting those who are most vulnerable.

Covid-19

At the start of the financial year, the UK was in lockdown as a result of Covid-19. Prisoners Abroad immediately reconfigured its services to deliver them remotely and completed a successful transition to home working for staff. We responded with creativity to re-think the way we work; setting up new systems, finding solutions to the challenges of reaching our service users and supporting staff in their new working arrangements, all of which is detailed in this report. Both the Trustee Board and the Senior Management Team convened frequently throughout the year to continually address the critical operational and financial implications of the pandemic and continue to do so into the new financial year as we continue to adapt to the ever-changing restrictions imposed by governments around the world.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

WORKING WITH PRISONERS OVERSEAS - Safeguarding the welfare and basic human rights of British citizens detained abroad.

"I am astounded at how people who are complete strangers never fail to let me know that I'm not forgotten whilst in here." - a prisoner in the USA.

Goals and activities

- Adapt methods of working to deliver services remotely amidst the Covid-19 pandemic.
- Provide an agile service, finding solutions to the challenges of reaching our service users.
- Address the additional needs of prisoners due to Covid-19.
- Ensure delivery of our life-saving grants amidst a global lockdown.

We provide advice to prisoners and their families during detention and provide a vital link between prisoners detained overseas and agencies both in the UK and the country in which they are held. We offer information on foreign criminal justice systems, prisoners' rights, prison conditions, parole, remission, and transfer to the UK. We also build relationships with prisoners and provide reassurance and emotional support along with tailored practical care to help maintain their well-being.

The impact of Covid-19 restricted global travel as a mechanism to contain and reduce the spread of the virus. As such, fewer Britons were travelling overseas which meant fewer people were imprisoned outside the UK. The total number of prisoners fell in every region, but there was less of a drop in prisoner numbers in countries where prisoners are typically resident prior to arrest and where there is a higher number of service users with long sentences i.e., USA and Australia. However, there were more significant drops in new cases in regions where most offences are connected to travel i.e., smuggling cases in France and visa overstay cases in Thailand. Despite this change in numbers, our service continues to be a lifeline for overseas prisoners and enormous effort went into ensuring our life-saving support reached 94 countries, despite so many countries and prisons having shut off connections and reduced communication.

Despite [and in some cases due to] the Covid-19 pandemic, prisons around the world continue to be affected by economic instability, often resulting in an ongoing deterioration of prison conditions. This means that many people who are detained do not have access to the fundamental basics that are necessary to keep them alive: food, clean water, and medical care. In these situations, British prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign, Commonwealth & Development Office (FCDO), which ensures Prisoners Abroad's life-saving support reaches the people who need it. Throughout this financial year, conditions in many countries worsened due to Covid-19 and social distancing rules. Too often prisoners have been left in their cells for 23 hours a day, with in-prison work, education, socialising and communication at an all-time low due to reduced activity in order to minimise contact and the transmission of the virus, and now prisoners' mental well-being is even more fragile than before.

The service we provide ensures that prisoners are able to access basic essentials to support their physical health such as a grant programme to access clean water and food. To prevent cultural and linguistic exclusion, we provide books and language materials so that our service users can communicate with other prisoners and prison staff when faced with otherwise impenetrable language barriers. We also offer a range of publications to prisoners to help them during their time in prison, including information on staying well and puzzle packs to help with isolation and loneliness.

These materials, as well as our newsletters not only provide important information and updates but also help prisoners to communicate as well as maintain their emotional and mental well-being. We also offer freepost envelopes to all prisoners to

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

help them stay in contact with their family or loved ones. Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home. Importantly, these family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence.

"The newsletters you send give me hope and determination to carry on and get through each day." - a prisoner in Thailand.

Plans in last year's report

- We will assess gaps in provision in countries which are not as 'obviously' in need of funding as others, such as Spain and the USA, to see where Prisoners Abroad could assist.
- We will review first-hand testimonies about prison conditions from our visit to Thailand, Cambodia and the Philippines to determine how Prisoners Abroad could improve the lives of British prisoners there.
- We will review our materials about services for women in and returning from prison as well as reviewing our support / activities available for children of prisoners, to ensure they are up-to-date and as widely accessible as possible, including our 'Your Journey' booklet which is specifically for women to be available on our website in a more easily accessible publications section.

Achievements and performance due to Covid-19

As prisons around the world went into lockdown, consular staff were no longer able to visit prisoners. This had an immediate impact on our ability to communicate with our beneficiaries, provide services and thereby, support their wellbeing needs. With Covid-19 sweeping through prisons, those who were already struggling to survive became more vulnerable than ever. We worked closely with the Foreign, Commonwealth and Development Office (FCDO) to ensure that we could continue delivering our services to all who needed them. As a result, we quickly agreed new and alternative ways to deliver our grants through the FCDO to our existing service users facing the most challenging conditions. Not only did this reduce immediate risk to life and health but in many cases, it also improved and continues to improve the quality of life.

"I have had word from the Embassy that you have sent some money again so I would like to thank you for that; it will be nice to drink clean water." - a prisoner in Indonesia.

In the last financial year, we provided assistance to 1,225 British prisoners detained in 94 countries around the world. Due to Covid-19 this is a drop of 21.4% from the 1,559 prisoners in FY 2019-20. The reduction in international travel meant the number of new overseas prisoner cases fell 51.8% from the previous year to just 255 new cases.

"I am just lucky there is Prisoners Abroad and all of you are working like mad for us. You help us so much, just knowing you are there to talk to and help us. Thank you for being there." - a prisoner in Spain.

We provided personal protective equipment (PPE), hand sanitizer and soap into prisons to help individuals try and protect themselves from contracting Covid-19. We know that people have been increasingly isolated with less time out of cells as a result of the pandemic, so we sent 'distraction packs' full of activities and puzzles alongside our latest newsletter.

The restrictions on visitors and items coming into prisons during Covid-19 has been very challenging for prisoners who were already feeling isolated, and for families who were desperate for news of their relative. Our close partnership with the FCDO and its consular network meant that consular staff have been able to email and phone prisons to check on the welfare needs of individuals in urgent situations, and to pass on important messages, for example the death of loved ones. We have continued to provide a lifeline of communication with freepost envelopes and passing messages on to families.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

During the year we have used video conferencing software to build better relationships with consuls around the world as it has enabled us to have more frequent contact. We now have regular meetings with the British Embassies in Manila, Philippines, Bangkok, Thailand, and several other countries in Europe and South America. This means we can communicate and support our service users there more effectively due to a greater understanding of what the conditions are like and what is and is not allowed into the prisons, as this changes regularly.

Achievements and performance

Grants to individuals provided over the last year include 81 vitamin fund recipients, 221 survival grant recipients for food and clean water totalling £68,080, 26 recipients of medical funds totalling £3,532 for dental work, blood tests, health checks, diabetes medication, antibiotics, eye tests and spectacles. We also ensure that all our factsheets on our grants and application forms are available online for consular staff to email or post into prisons when needed to make sure they are easy and quick to access.

We have identified and recommended new areas for medical and wellbeing expenditure, including in the USA and Spain, in relation to gaps in health provision, pre-release assistance and educational opportunities. We are starting to collate ideas regarding other countries/regions that will be in particular need post-Covid-19. Ideas for the USA include increased support materials and literature regarding substance misuse, materials for especially vulnerable transgender service users and trying to meet the specific needs of detainees in Immigration and Customs Enforcement (ICE).

We also used the detailed research from the previous year into 'hard-to-reach' prisoners - in countries where the postal system or other factors made it difficult for people to stay in touch with Prisoners Abroad or their families - to target prisoners in countries such as Mauritius and Turkey for grants for phone cards and stationery. Grants were also made to individuals for clothing, toiletries and warm bedding, all of which they would otherwise have gone without.

In early 2020 before lockdown we made a visit to Thailand, the Philippines and Cambodia and have made recommendations for changes in the services we provide there. This includes an increase in the amount of our Survival Grant which is distributed to prisoners in countries where access to clean water and food are otherwise denied. A small increase though it will be, it will have a positive impact on detainees by enabling them to buy more of the essentials they need to simply stay alive.

In preparation for the consequences of leaving the EU, we prepared a document about the possible ramifications of Brexit and how they might have an impact on our work. We have identified the factsheets that will have to be revised after the transition period. It is still not possible to solidify our response as we are waiting for more government plans to be clarified.

Our Learning and Wellbeing service supports Britons in prison overseas with materials they can read to help them develop and focus during an often-helpless time. We have sent 1,533 newspapers, 139 magazines, 240 books, 117 language materials, as well as 1,908 Christmas cards and 479 birthday cards. Birthday cards were started and then stopped again during the second lockdown, but we managed to send out Christmas cards as usual by staff members and volunteers writing them in their homes. Always a popular item amongst service users, these cards were especially well received this year. We have developed a partnership with WH Smith (thanks to our new Chair Nick Prettejohn and his work with Reach Plc) which means they now give us a regular supply of newspapers which we send to prisoners overseas. This year Prisoners Abroad reinstated a category for overseas prisoners in the annual Koestler art prize; prisoners who want to participate can send in their artistic creations in any medium, for consideration by the judging panel. We have received a wonderful range of pieces – twenty five so far and any winners will be showcased at the Southbank Centre in London. Creative initiatives like these can often provide prisoners with more purpose during their sentence and also help with their feelings of isolation.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

We forwarded 456 letters through our letter forwarding service, and received 823 freepost envelopes, ensuring prisoners can keep in touch with their loved ones. We have begun work on identifying 'lost' prisoners – those for whom we have received returned mail. These people could have been moved to another prison or been released without our prior knowledge so are essentially unaccounted for by us. Once their whereabouts is identified, we can amend our support accordingly. We receive regular shipments of returned mail from prisons all around the world, sometimes months after we have sent them out. The reason for return varies; either the prisoner has been released or moved to another prison, or the item is not allowed (e.g., the book is too thick or publications are only allowed direct from the publisher, or reading material is not permitted at all). It is also common that no reason is given and when this happens, we identify any issues we did not already know about and try to find out where they are so that we can ensure they continue to receive reading materials.

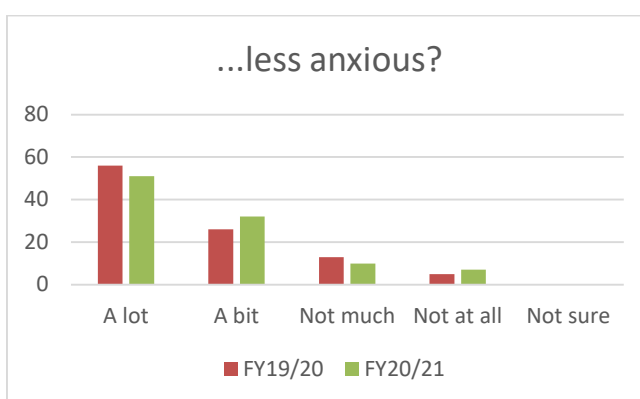
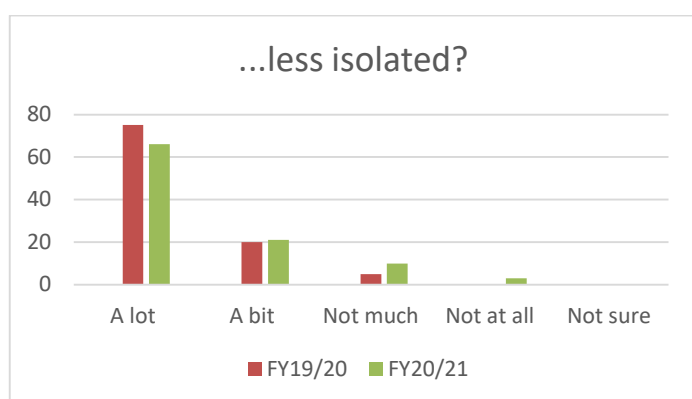
“The support you gave by writing letters and sending magazines was invaluable to me at the time of such stress and turmoil. It was always a great feeling to receive any item or newsletter and to feel that someone somewhere cared and was aware of what was going on. Thank you for giving me hope in those very dark days when destructive thoughts can so easily lead to tragedy.” – a prisoner in Czech Republic.

Impact and evaluation

Outcomes feedback from prisoners overseas

We are always working to ensure our service meets the acute needs of all our service users, who are imprisoned in varying conditions and have a variety of complexities depending on their situation. We contacted prisoners to ask them how our service met their needs and to give feedback on how we are supporting them. Due to the additional challenges of communicating with prisoners, we received fewer evaluation forms this year than the previous year, but regardless they show a positive response and that our service has a real impact. All results are in percentages.

Did help from the Prisoner and Family Support Service (PFSS) help you feel...

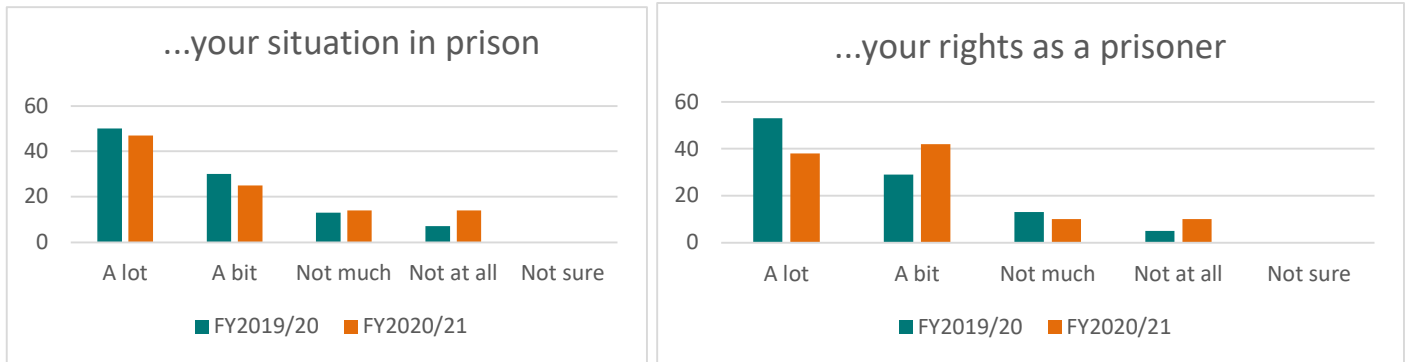


Isolation and anxiety are prevalent amongst those who are in prison overseas, often far from family and friends and surviving in an unwelcome environment. Whilst we can help support people through this, it is common that people will still experience these feelings on some level.

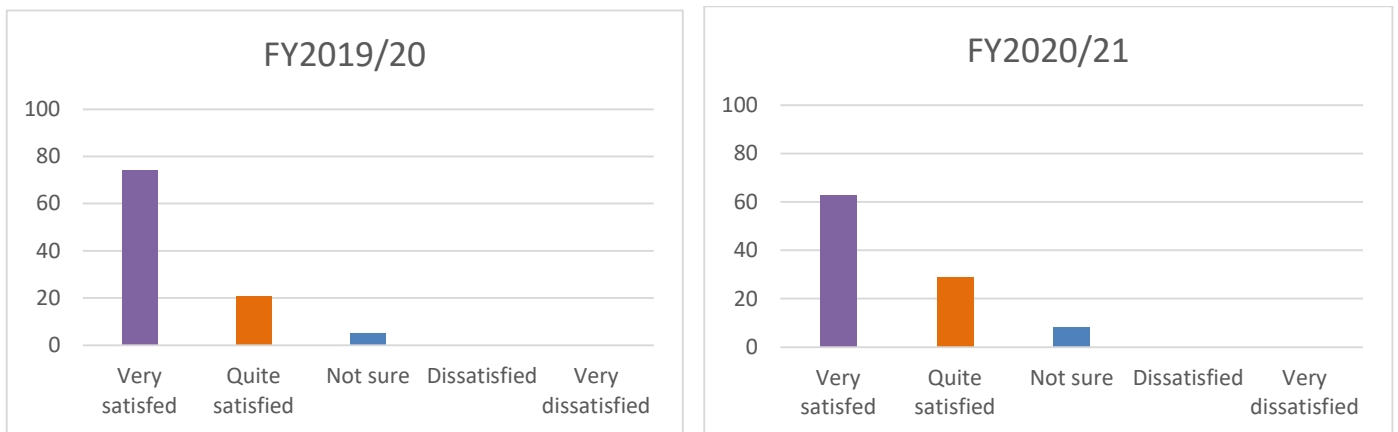
PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

How much did Prisoners Abroad's information help you know more about...



How would you rate your overall satisfaction with Prisoners Abroad's service?



Plans for the future

- Implementation of a commitment to uplift grants to Asia as part of a two-year programme, other countries to be added in the second year.
- Tracking new trends and the potential implications when people start to travel again.
- Capturing the positive things we have learnt in the pandemic and how to absorb them into current services e.g., wider reach due to communication on Zoom.

RESETTLEMENT – FOLLOWING RELEASE FROM PRISON – preventing deprivation among Britons returning from detention abroad and helping them to build a new life free from crime.

“Thank you thank you. You have helped me so much. Before your involvement I felt worthless, without any real support. The birthday cards have been my favourite, hand signed. I’m so happy that I have been able to renew my passport with your information. Thank you for being great human beings.” – a returnee from the USA.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

Goals and activities

- Use partnership work to ensure ex-prisoners are supported on arrival to the UK during Covid-19.
- Increase our remote support service to improve the emotional health and well-being of ex-prisoners.
- Increase ex-prisoners' involvement with i) the development of services and ii) fundraising and communications.

Every year, many people are deported back to the UK at the end of their sentence – often they have lived abroad for a number of years, sometimes decades, and arrive with nothing; no money, nowhere to sleep and very often no family or friends to call on for help. Our caseworkers support prisoners during their incarceration, and then prepare them for their return to the UK when they are approaching release. We send information to help them prepare and a needs questionnaire is sent. Then our resettlement officers work closely with each person that needs our support once they have returned to the UK.

People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service exists to ensure people can find accommodation (at first temporary and later permanent) and access welfare benefits, healthcare, specialist training and employment services. Returning to the UK after years in prison to find everything shut down due to the pandemic further heightened the stress and anxiety for our service users. Our crucial partnership with Heathrow Travel Care and our dedicated one-to-one support, helped people when there was nowhere else to turn. The impact of Covid-19 further highlights how essential our work with this particularly vulnerable and marginalised group is to keep them off the street and provide them with opportunities to change their lives.

Due to Covid-19, resettlement numbers fell very slightly in this financial year. There were no returnees in April 2020, but these numbers did recover and we started to see a fairly typical number of arrivals during the summer of 2020 as travel restrictions eased and those who were due to be deported after prison, could safely return to the UK. A total of 293 ex-prisoners used the service last year and of these people, 116 were newly returned. The closure of our office due to Covid-19 has introduced many challenges as new arrivals can no longer be directed to our Resettlement Unit, where they would normally receive a warm welcome, initial guidance and be helped to find emergency accommodation. To ensure the safety of our service users and staff, everyone has received our support over the phone or on Zoom.

“My saving grace was Prisoners Abroad who I kept in touch with throughout my 13 months in incarceration. They were my only support when I arrived back in the UK. I worked through my depression, started working with the NHS and now have a career which pays me £60k a year and a wife and two children. Without the support of Prisoners Abroad I wouldn't be where I am today.” – a returnee from the USA.

The support we provide is tailored to individual need and there are workshops as well as practical support sessions such as CV writing within our Work Preparation Programme (WPP) which helps returning prisoners find work and improve their work-related skills. This year the programme has been run remotely by our WPP coordinator, via telephone and email. By continuing to help those who have returned to the UK, we are building their confidence, giving them independence, and supporting their integration into UK society. This programme supports people during a critical stage of their resettlement.

“Shirley, [WPP coordinator] I very much appreciate your interest and attention to my progress, and I'm pleased to let you know I got the job! You have been extremely approachable and easy to discuss my delicate situation with, and your availability for me to lean on you for assistance has helped me get this far.” – a returnee who participated in the programme.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

Plans in last year's report

- Strengthening and developing partnerships and structure for supporting returnees under the age of 35.
- Strengthening and developing partnerships and structure for supporting returnees over the age of 65.
- Integrating IT support into the resettlement service.

Achievements and performance due to Covid-19

We completely re-engineered our face to face support service so we could deliver it remotely. It has been a considerable task. This has been particularly important as many beneficiaries have no support network in the UK and the service provides them with vital contact and structure to their lives. Without this they are at risk of loneliness and anxiety.

To support new returnees, we have created arrival packs that are distributed by our partner Heathrow Travel Care, allowing access to support and emergency accommodation on arrival. Packs include food vouchers, a mobile phone, a travel card, toiletries, instructions on how to access accommodation and written information. This initial contact prevents immediate homelessness and hunger, as well as the ability to connect with our service. Alongside this, we have created new IT guidance for arrival packs. This is stage one of us reviewing further IT support needs for returnees. We have also sent clothes to Heathrow Travel Care, so that they can distribute them to service users as required upon arrival. Due to Covid-19, we are paying for returnees to use hotel accommodation, rather than hostels, so that social distancing is possible and the accommodation is safe.

"I really wouldn't have made it this far without your help on arrival into the UK, a home I never knew. Thanks to you, I never slept on the street once." – a returnee from Australia.

Achievements and performance

We provided £69,668 for emergency accommodation, £17,425 for food and £6,489 for travel both in and outside London through our emergency grants programme. We provided £14,075 in grants to pay for housing deposits due to the ever-increasing difficulties in securing social housing. We provided £938 to enable service users to obtain a passport which is now an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when also applying for jobs.

The emotional impact of change can take its toll, so we are introducing beneficiaries to our online peer support groups as the regular in-person groups are on hold. We have developed one for new arrivals, one for women and one for those who are in long-term accommodation. These groups provide a positive supportive environment for returnees during a time of great anxiety as they adapt to life both in the UK and under lockdown.

In reviewing the housing needs of both under 35-year-old and over 65-year-old service users (due to the high numbers and the additional challenges these groups face such as starting a career, mobility and complex health needs), we have completed some research on housing options for them. We now plan to produce tailored information, in the form of factsheets and additions to handbooks. This is so people feel even better integrated into the UK and receive specific advice based on their age group. We set up and facilitated groups for the over 65's, which continue on Zoom this year. We are also considering specific meetings on housing for under 35's to attend.

The Service Delivery Team undertook training on safeguarding issues tailored specifically for our work, over two sessions in late October. They looked at the types of abuse that vulnerable people can be subjected to and how to look for signs and changes in their behaviour. They also talked about the 'dual lens' approach we need to take - being mindful that a person can be both vulnerable themselves as well as a potential risk to others. They worked on case studies based on our own service user group and then also looked at the challenges of safeguarding during a pandemic. The team were encouraged to reflect on how

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Trustees' Report For the year ended 31st March 2021

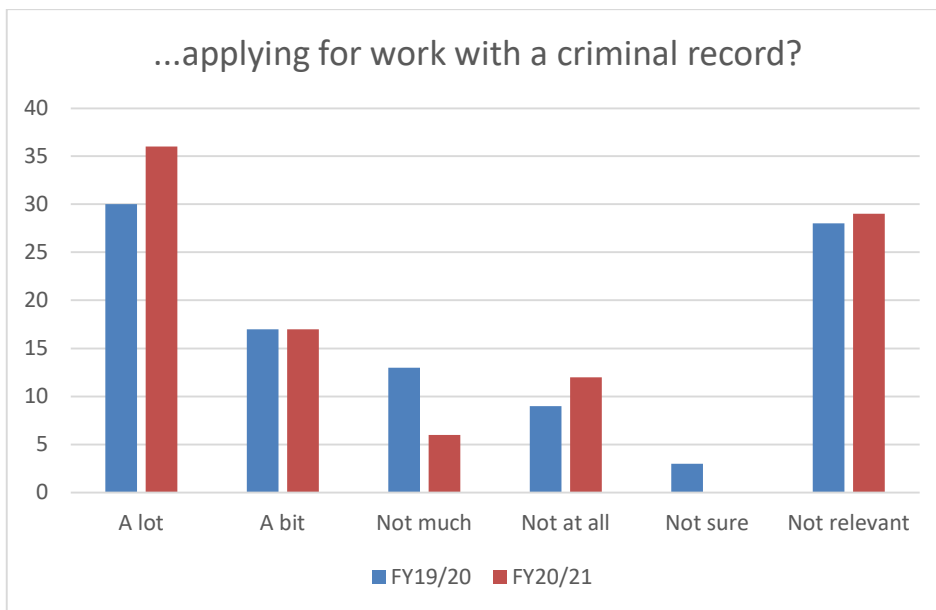
delivering a service from home impacted on them and the implications of delivering a remote service to the people we usually see face to face. The training has informed some objectives for this year's Operational Plan, with special attention placed on the review of assessment forms and risk related concerns.

Impact and evaluation

Outcomes feedback from ex-prisoners

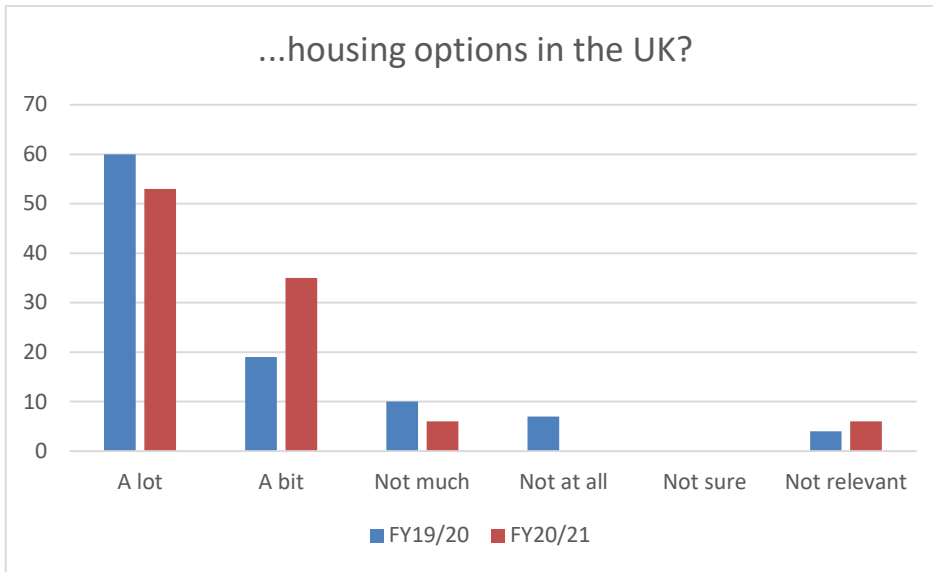
Over the last three years we have seen an impressive increase in the impact the resettlement service has had on people returning to the UK after a prison sentence. We ask them specific questions about how support from the resettlement service has helped them and made them feel. We received feedback that people were 100% satisfied with the support and information they received in the following areas: knowing how Prisoners Abroad can help them, knowing how the resettlement process works, knowing about their entitlement to benefits, helped them to feel more reassured and helped them to feel more positive about the future. We have never before received 100% satisfaction rate for any one key area from all who we ask. This is a great achievement. Here are some further details of the feedback from our service users (the numbers represent percentages):

How much has the information and support you have received from the Resettlement service helped you know more about...

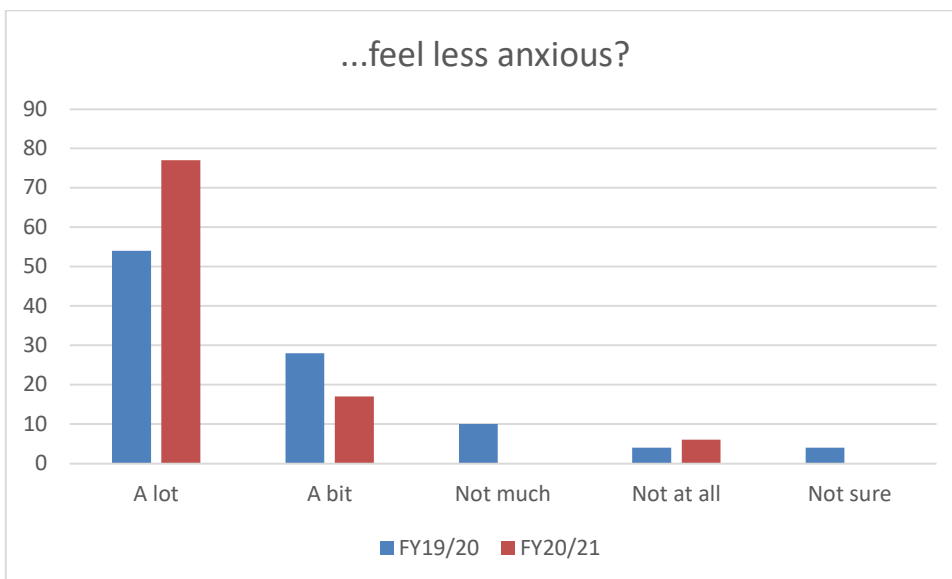


PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021



How much as the Resettlement service helped you to...



Plans for the future

- Managing any Covid-19 related backlog of deportees and changed methods of return e.g., greater use of charter flights
- Completion of 5-year Lottery project and evaluation
- Commission a learning piece related to the service user experience of Resettlement in the UK and produce film to highlight the issues and prejudices people face returning from prison abroad.

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Trustees' Report For the year ended 31st March 2021

WORKING WITH FAMILIES – lessening the isolation and supporting families through emotional trauma.

“The world is a much warmer place because of the work you do.” – a relative of a prisoner in the US.

Goals and activities

- To reach family members who are increasingly vulnerable due to Covid-19 with our range of family services.
- Address the additional needs of family members due to Covid-19.
- Increase family members' involvement with i) the development of services and ii) fundraising and communications.

We provide support to the families of British prisoners who primarily live in the UK, as well as to those who live overseas. Family members struggle with stigma, loneliness, media intrusion, financial hardship and often feel they have no one to talk to or that they are being judged by others. The news that a loved one has been arrested can be all the more traumatic when the arrest takes place in a foreign country where there are language barriers and different legal procedures. Last year we supported 1,471 family members. This is lower than the previous financial year (2020: 2,049), for reasons relating specifically to Covid-19. With fewer arrests taking place and a similar number of people leaving prison as before (when Covid-19 restrictions allowed), the number of people who have a relative in prison overseas has decreased. We anticipate that numbers will return to previous levels once the global pandemic subsides.

Families have been very concerned about Covid-19 and the safety of their family members in prison. We are helping them through this ordeal via our Freephone Helpline, Online Family Support Groups, our specialist Online Network where people can talk to each other anonymously via a supportive online portal, Volunteer Telephone Support and our Family Voices newsletter. All of these provide opportunities for people to talk to others in a similar situation to themselves and thereby finding solidarity in shared experiences and help to combat the stigma and loneliness attached to imprisonment. Using our knowledge and partnership with the FCDO we are helping family members understand how Covid-19 may have affected their relative's immediate situation, reassuring them in how we are continuing to support them with our life-saving grants, and advising how they can contact them and support them during this time.

“I cannot find words to express my gratitude for all the hard work you do even during this terrible Covid-19 situation. I wonder if you realise the impact of your work to prisoners locked up, it cannot be described by words alone.” – a relative of a prisoner in Croatia.

We aim to reduce the suffering and isolation of this vulnerable and often invisible group and help alleviate their stress. We provide information about foreign prison conditions and criminal justice systems, and our multi-lingual team provides a wide range of practical and emotional support services.

Plans in last year's report

- Extend the family support events to include virtual meetings to increase our reach.
- Extend telephone support for isolated family members by trained volunteers.
- Report on the impact of our work on isolation and loneliness.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

Achievements and performance due to Covid-19

As a result of Covid-19 the number of new family members registering last year fell to 388, less than half the previous year's figure (919). Despite this, Prisoners Abroad still continued to provide essential life-changing assistance to 1,471 family members throughout the year.

Due to social distancing restrictions, we have temporarily replaced our regular Family Support Groups with virtual meetings. They were based in London, Liverpool, York, Birmingham, Brighton, Bath, Chelmsford and Manchester. Last year we held 30 support groups via Zoom, enabling attendees to access peer support, share experiences and interact. Feedback shows that the groups provide a sense of community and help to reduce the isolation experienced by families. Chelmsford was a new addition to our regional groups this year and while it has only met virtually so far, it has been a great success in supporting families in the surrounding area.

Throughout this year we have used the transition to Zoom as an opportunity to launch themed Family Support Groups. We convene individuals from different geographical locations who share an aspect of their relative's imprisonment in common, for example running groups for people with a relative in Thailand, and another for those with a relative in the US, Japan and so on. We have also run a group themed specifically around 'preparation for release' as many families are trying to navigate this and support their relative through the process. Having a dedicated space to talk about one issue can help families feel less isolated and better equipped to deal with the situation. This has also enabled people to meet virtually from all over the country and all over the world, with family members joining for the first time from Australia and the US so far. A Prisoners Abroad staff member with knowledge of the relevant area attends, as well as an FCDO representative to offer their expertise and local knowledge which provides a more enhanced experience for family members.

At an Asia-focused meeting on Zoom, one family member's husband had been in prison in Asia for 10 years. She attended the online meeting with their 17-year-old son, from Asia where they live. In an email following the meeting she said: "It's the most positive thing I have had since my husband was incarcerated. We do not get much support here and have to fight every step to be heard. Having the Foreign Office representatives there was helpful."

"I wanted to write to say thank you for arranging the Asia family call this afternoon. Prisoners Abroad clearly offers a vital service to these families and you could see how much it meant to them on the call." – a member of consular staff.

Themed meetings have been a lifeline for family members who may have previously felt there was no one else, even within their regional support group facing the same circumstances as them. In bringing these individuals together we have helped develop a heightened sense of solidarity, alongside the opportunity to share practical tips on topics such as visits and sending parcels, which vary by country. When conditions eventually return to normal, we anticipate using both in-person and online meetings, the combination of which will be tailored to the needs of our service users. This will enable us to offer a range of support that will have appeal to all individuals who contact us.

Achievements and Performance

The launch of our Volunteer Telephone Support Service was planned before the lockdown due to Covid-19, however usage has quickly taken off. This service was designed for vulnerable individuals and has been particularly valuable at a time when family members are more anxious and isolated than usual and often reliant on phone assistance. 35 people have been supported through Volunteer Telephone Support over the last year. Feedback tells us that those we contacted would not have otherwise accessed any support.

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Trustees' Report For the year ended 31st March 2021

"It was a very pleasant surprise to receive the first call. I would say I've had three or four calls now and each call has been a real boost to my spirits." - Volunteer Telephone Support beneficiary.

"I find it very hard to talk about my situation. I have to know someone to be able to open up to them. All your people are so easy to talk to because they're on the same wavelength and that is really nice." - Volunteer Telephone Support beneficiary.

We have completed and evaluated the Lottery Building Connections project for 'Connecting Families'. Our evaluation has shown that, by providing a range of services, Prisoners Abroad has been able to address the varying needs of families, enabling many of them to access support that has helped to reduce their isolation and loneliness. Families have been able to share experiences and talk openly and freely, without fear of blame or censure, and, in some cases, to connect with local support services. Above all, many reported feeling less alone as a result of knowing that others cared about them and what they were going through.

In addition to the above project evaluation, it is important to recognise the value of preventing loneliness at a wider level. Outcomes for individuals, such as improved mental and physical health and a greater ability to cope with their situation, can result in family members being more able to support their relative during and after the imprisonment and to develop stronger family relationships. As a result, this can lead to a reduction in family breakdown, ultimately leading to improved rehabilitation of prisoners and a reduced likelihood of re-offending, with consequent benefits of reduced cost to society.

"Prisoners Abroad helped me a lot in the first two years. Even when I just needed a cry or someone to talk to. There is not a day I don't think about him. Each day is tough." – a family member with a brother in the UAE.

This year we published a new mental health leaflet for families, to help them in navigating the challenges of having a relative in prison overseas, with a particular focus on how they can maintain their own mental well-being. These were distributed to all family members that we support to help guide them through this difficult time, and are also available on our website so that we will reach even more people.

"Thank you very much for sending us the 'Managing your mental health' booklet. The contents could not have been more accurate: we have felt all of that and more. Since the pandemic it has been worse. Our isolation is immense." – the relative of a prisoner.

Impact and Evaluation

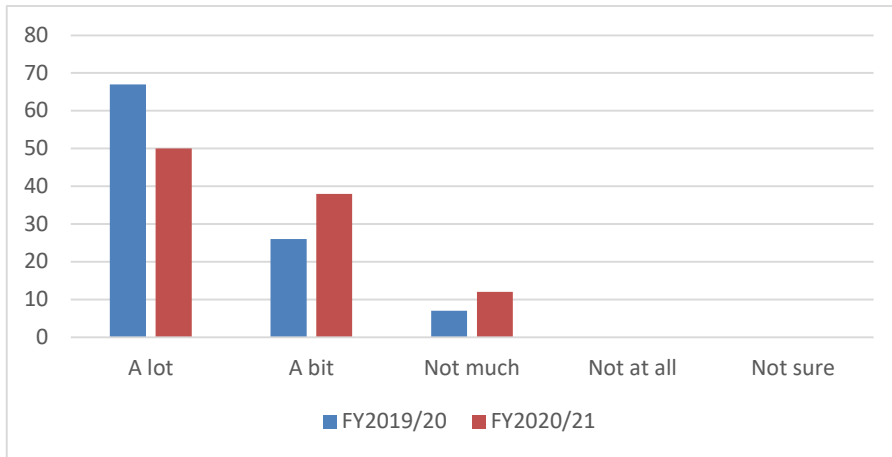
Outcomes feedback from family members

Families of prisoners can be incredibly vulnerable, so we monitor their well-being and the benefits our service has on them through ongoing evaluation. These outcomes fluctuate depending on the level of direct contact we are able to have with people and the number of people that can return the assessment forms.

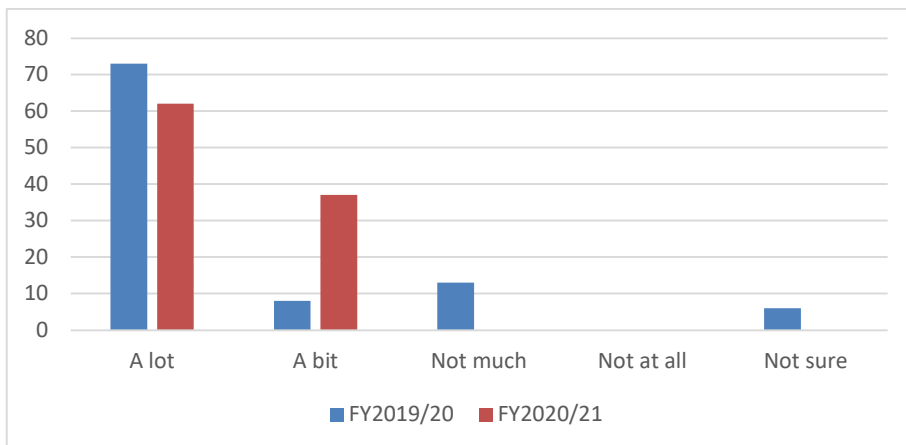
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Trustees' Report For the year ended 31st March 2021

How much did the Prisoner and Family Support Service help you know more about your relative's situation in prison?



How much did the Prisoner and Family Support Service help you know more about coping with the emotional impact of imprisonment?



Plans for the future

- Establish and extend monthly virtual themed meetings.
- Re-establish face-to-face regional groups when possible.
- Undertake a review of communications with family members after initial contact.
- Roll out plans to improve the quality of children's materials and communications between children and parents in prison.

ORGANISATIONAL SUPPORT – the structure that supports our core services.

“We make monthly donations to try and keep up the work Prisoners Abroad does, especially in places like South America and Asia, where prisoners are having a truly terrible time.” – a supporter and legacy pledger.

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Trustees' Report For the year ended 31st March 2021

Goals and activities

- Strengthen and increase our capacity and capability to do our work.

Plans in last year's report

- Adaptation of fundraising plans to meet challenges regarding face-to-face events and economic downturn.
- Ongoing reviewing and planning for the safe return of our staff team to the office.
- Managing adaptations to services and service user contact, both abroad and in UK.
- Reviewing and achieving 20/21 Operational plan aims alongside ongoing challenges of Covid-19.
- Review of office requirements in the light of Covid-19.

Achievements and performance due to Covid-19

We have developed and built on our planning and risk assessments to date in line with our Covid-19 strategy, which has required an agile approach due to the situation changing so frequently. The health and safety of staff, clients, volunteers and visitors is paramount, and we adhere to Government guidance for the workplace. Our aim is to get back to working from the office as we did pre-March 2020. Our delivery of services is also dependent on Government policies covering the movement of people e.g. resettlement adapting to charter flights, FCDO reinstating prison visits to identify new clients as well as issues beyond our control, such as postal services delivering in-country. We have considered key factors in our planning including our premises, IT, services, fundraising and governance.

Achievements and performance

Nick Prettejohn became Chair of Trustees in December 2020, his support for the work of Prisoners Abroad over the past few years and his commitment is rooted in his experience of mentoring one of our former service users. His extensive experience will further our mission to protect the human rights and dignity of our beneficiaries. Nick Smart joined the Board of Trustees in September 2020.

Last year, the Board formed a working group comprising both Trustees and staff to look at equality, diversity and inclusion. This group has met and discussed some areas where improvement could be sought. Turnover on the Board due to terms of office ending, means more recruitment activity in the coming year. A skills audit has taken place to ensure we focus the recruitment on areas of knowledge and expertise. Current Trustees also completed a questionnaire so we could establish how diverse we currently are and where this can be improved. The recruitment in 2021-22 is aimed at increasing the Board's diversity from ethnic groups and ensuring specific skill sets are available. The Governance Working Group has also established diversity targets for the Board to be achieved during the next three-year period: 50/50 gender balance, 20% people from ethnic groups and that we continue to have 20% of former service users as Trustees. We have also amended our Memorandum & Articles of Association (our governing documents) to use inclusive language and allow for trustee meetings to be held via Zoom. In addition to this we increased the number and frequency of our Trustee meetings to ensure Trustee responsibilities were fulfilled and that the staff felt fully supported during the pandemic.

Investment in our IT infrastructure was crucial to enable the immediate shift to home working in March 2020 as well as the ongoing investment made during the year to increase server capacity, licensing, and the move to video conferencing facilities.

We have reviewed the service delivery information in our publications and on our website and are in the process of updating and producing new content needed relating to changes post Brexit. The topics under review that will have a particular impact on our work include the European Arrest Warrant and extradition guidelines, information-sharing with the EU (e.g., police or other authorities), transfers back to UK prisons, immigration and long-term residency changes or territorial bans in EU countries

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Trustees' Report For the year ended 31st March 2021

(where Britons may have lived long-term before their imprisonment and may no longer be allowed to stay after release). We will be monitoring such issues for other unanticipated changes.

Due to the cancellation of our in-person event programme we have restructured the fundraising team to unify and develop this work post-Covid-19. We have implemented event replacement initiatives to continue engaging with our supporters and partners to show our appreciation of their support, including increased information mailings, email updates and phone calls on how we have adapted our services due to Covid-19. We are planning virtual events next year as well as plans to re-establish our in-person events with social distancing measures dependent on adhering to government guidelines.

We have accelerated work on our legacy programme, identifying supporters who are interested in hearing more about leaving a gift in their Will to Prisoners Abroad. During the year we completed the sale of the sculpture generously donated to us by Sir Antony Gormley which was sold at Sotheby's.

Plans for the future

- Transition back to the office when possible and review changes to working with service users and ensuring safe premises
 - Create our new three-year organisational strategy
 - Restart our events programme (on and offline) after being on hold due to Covid-19, including a legacy prospect event and the autumn event celebrating our partnership with the FCDO
 - Continue to implement and adapt our Covid-19 strategy
-

FINANCIAL REVIEW

We reached the year end with a surplus of £153,073, which is notable considering the global pandemic had hit at the start of the financial year. Income decreased by £27,233 from the prior year to a total of £1,786,398. This lower level of income included a large proportion of one-time only funds from special Covid-19 grants and an art auction. These sources of income will not be available in future years.

Expenditure decreased by £136,295 mainly due to the impact of Covid-19 restrictions on our service provision as already noted in this report and the reduction in general office costs.

The surplus has boosted our free reserves level at year end, representing unrestricted funds less fixed assets, from £331,083 to £505,245. But our reserves requirement has risen because of the increased financial risks to both income and expenditure due to the pandemic. The Trustees have determined that the organisation requires reserves of £525,000-£575,000 (2020: £380,000-£430,000).

During the year we successfully secured Covid-19 funding to assist us with income losses and increased costs in other areas.

We received additional grants totalling £60,000 from Comic Relief and the National Lottery Community Fund towards the increased costs associated with temporary accommodation for those deported and having to quarantine and self-isolate upon arrival in the UK. Both funders continued their support through their 'Safe Place to Be' and 'Rebuilding Troubled Lives' projects respectively.

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Trustees' Report For the year ended 31st March 2021

We received an additional £30,000 from an anonymous trust to assist us in meeting the challenges of the Covid-19 pandemic and a final receipt from the City Bridge Trust of £45,000 that had not been claimed over the duration of our previous grant.

We received £3,350 from the London Community Response Fund set up in response to Covid 19, towards our increased IT expenditure.

The Foreign, Commonwealth and Development Office was able to support us with £29,500 in addition to the £280,000 grant in support of our overseas prisoner service. This additional amount was given on the basis that they considered this a crisis grant due to the loss of income from our events programme.

The two-year project funding from the Building Connections Fund run by the National Lottery Community Fund and HM Government came to an end. This grant focused on our family work and specifically at reducing the isolation felt by the families of overseas prisoners.

HM Prison and Probation Service, an agency of the Ministry of Justice, provided funding towards our resettlement services which provide practical support and advice to returnees during both the pre and post release periods.

The sculpture kindly donated to us by Sir Antony Gormley was sold at auction by Sotheby's in October 2020 for £85,000. With the loss of face-to-face opportunities to meet our supporters, we embarked on a series of Covid-19 emails and phone calls explaining how our services had adapted and the need to continue funding our vital work. In January this was further boosted by our new Chair Nick Prettejohn, hosting video calls with supporters to introduce himself and provide an update on our work.

In place of our annual reception hosted by the Foreign Office, we produced a short film featuring a message from Minister Nigel Adams MP, that we distributed via a link in an email over the course of a few days in December. We also used the film to inform discussions with major donors via video conference and telephone calls as a way of illustrating our work, explaining the challenges we have faced and overcome since March 2020.

We are very grateful to all our donors for their continued support during what has been a very challenging year.

The cost of raising funds decreased by £31,408. As noted earlier, this was due to Covid-19 restrictions preventing us from holding our annual events plus the related restructuring of the fundraising team with one post made redundant.

We negotiated both a rent-free period and a new lease with our landlord in 2020 which saved just over £40,000. General office expenditure was reduced by over £14,000 due to the office closure during lockdowns. Both contributed to the reduction in overhead costs across all our client service areas as well as fundraising.

Expenditure on charitable activities decreased by £104,887 and client grants reduced to £200,045 from £277,009 last year. Covid-19 restrictions reduced access to prisons and impacted our ability to get our services to our clients early in 2020. By the end of the financial year we were able to provide most of our normal services.

International travel restrictions not only reduced the number of new overseas detainees, it also restricted the number of deportees coming back to the UK. Fewer returnees meant a reduction in housing, subsistence, and travel grants during the year. But remote working and lockdown greatly increased the staff time needed to provide services to those clients, especially accessing housing, signing up to the benefits system and accessing medical care. We now start the new year with a large backlog of clients waiting for flights back to the UK which will put even greater pressure on our resettlement service.

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Trustees' Report For the year ended 31st March 2021

Reserves policy and going concern

We calculate the required level of reserves as an integral part of the organisation's annual planning and budgeting processes and continue to monitor them through the year. The two essential elements of Prisoners Abroad's reserves policy are to:

- Mitigate risk - maintain sufficient reserves to ensure that the organisation is protected against significant fluctuations in income and expenditure.
- Develop the organisation - make reserves available for strategic organisational growth.

Risk mitigation reserves are based on the difference between confident income and budgeted expenditure across a three-year period. With many of our service users imprisoned for long sentences, we know that we have to plan to deliver essential services far into the future, so it is important that the charity has sufficient reserves to ensure our work continues.

Restricted reserves at the end of the year are £67,301 and these are not available for the general purposes of the charity. Free reserves at 31 March 2021 are £505,245 (2020: £331,083) and comprise of unrestricted funds less net fixed assets. A combination of the £145,910 surplus in unrestricted funds and the reduction in the net book value of fixed assets has resulted in the additional £174,162 in free reserves.

Following the annual review of projected income and expenditure, the Trustees established that the organisation requires reserves of £525,000-£575,000 (2020: £380,000-£430,000) for the risk mitigation element. Current forecasts indicate that risk reserves will reach the target level in the next two years. We will continue to monitor forecasts very closely to ensure that we have an appropriate level of reserves to underpin our strategy.

The Trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account. The Trustees consider that this remains the most appropriate form of investment at present. Following the assessment as noted in accounting policy 1.1, the Trustees are of the view that the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity was incorporated on 4 December 2001 and is registered as a charitable company limited by guarantee obtaining charitable status on 4 September 2002. The Charity is governed by its Memorandum and Articles of Association, last amended in 2020 to make the language more inclusive.

The Charity was originally established as The National Council for the Welfare of Prisoners Abroad in 1978 (charity number 280030). With effect from 31 March 2003, the Trustees approved the transfer of all assets, liabilities, rights and obligations to the charitable company, Prisoners Abroad.

Method of appointment or election of the Trustees

The management of the Charity is the responsibility of the Trustees who are appointed under the terms of the Memorandum and Articles of Association.

The Board of Trustees, which should consist of no fewer than three Trustees, appoints new Trustees mainly through open recruitment to ensure a balance of skills and experience. The term of office for a Trustee is two terms of three years each with an option for three additional years, subject to annual review and discussion with the Chair.

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Trustees' Report For the year ended 31st March 2021

To ensure that the Trustees are able to make informed decisions about the strategic direction of our services, we have reserved places in the Trustee complement for former service users, both from ex-prisoners (with the consent of the Charity Commission) and from the family group.

Induction and training of Trustees

All new Trustees are required to complete an induction programme. They are given a comprehensive pack containing copies of key documents, organisational information and information relating to their duties as Trustees. They then spend time in the office in each department to obtain more in-depth knowledge of the services provided and operations. On-going training needs are identified as appropriate and addressed through a variety of means, including Board papers, two leadership days each year and seminars. In addition, all new Trustees are matched with a more experienced board member to support them and their preparation for the first few board meetings. Two new Trustees who joined the Board during Covid-19 restrictions have successfully completed their inductions via online briefings in addition to papers.

Each Trustee signs a declaration of eligibility to serve as a Trustee. Declarations of interest are updated annually and are also included on the agenda of each Board meeting.

Organisational structure and decision making

Decisions on strategic direction, key policies and financial and legal requirements are taken at Board meetings. Some Trustee members also participate in committees and working groups which consider in detail such matters as finance; governance & risk, etc. and provide recommendations to the main Board for consideration and decision. Trustee meetings are held at least four times a year and are attended by the Chief Executive, the Senior Management Team and a staff representative. Day-to-day management of the Charity, is delegated by the Trustees to the Chief Executive and the Senior Management Team.

Charity Fundraising Disclosures

Prisoners Abroad is a member of the Fundraising Regulator, and we adhere to the standards set out by it.

We raise money from a broad mix of sources and most of this work is conducted by our fundraising team. Our funding streams include government grants, individual giving, charitable trusts and corporate donations.

We have a system to record complaints that we receive at Prisoners Abroad. These are dealt with on an individual basis. There were two complaints received during this reporting period relating to a mailing error and a service user story that the recipient deemed inappropriate. Both individuals received apologies and the database was rectified to ensure the mailing error can't happen again.

We aim to comply with all standards set by the Fundraising Regulator in its Code of Fundraising Practice. We adhere to the Code as it relates to treating people fairly, in particular vulnerable adults, to ensure they are protected and not subjected to unreasonable pressure to give a donation. Our fundraising approach is to contact only people who have signed up to receiving communications from us or who have been personally introduced to Prisoners Abroad. We have procedures in place to ensure people who ask not to be contacted / mailed / thanked do not receive communication from us that they do not want.

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Trustees' Report For the year ended 31st March 2021

Pay policy for senior staff

The Trustees and the Senior Management Team comprise the key management personnel of the Charity in charge of running and operating the organisation on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of all Trustee expenses and related party transactions are disclosed in note 8 to the accounts. In order to recruit and retain the best staff to provide the services to our beneficiaries, the Trustees consider that it is important to offer a competitive salary package, as benchmarked with similar sized charitable organisations. The salary and other rewards (annual leave and pension contribution) of the Chief Executive are benchmarked and approved by the Trustees on appointment and are reviewed annually by the Trustees in accordance with the contract of employment.

All other staff roles, including the Senior Management Team, are evaluated against a number of criteria, including responsibilities, skills and expertise required. These determine on which band each role lies within the pay scales.

Normally, members of the Senior Management Team are recruited to their assigned salary band. Occasionally, the Trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits e.g. sick pay, maternity/paternity pay as well as annual leave and pension contributions.

Relationships with other organisations

The Charity works closely with the FCDO and HMPPS to support its service users. It also has an extensive network of relationships with other non-profit organisations.

Volunteers

The Charity is enormously grateful for the contribution made by the many volunteers who help us provide our services including family support group leaders, office-based volunteers, foreign language translators and individual lawyers and law firms.

Risk management

During the year the Governance & Risk Committee, comprising Trustees and senior staff reviewed how we assess and measure risk. The key items that ranked most highly were:

- Risk of inadequate level of fundraising – an ongoing concern in a challenging economic environment.
- Risk of communicable diseases – Covid-19 was at that time an increasing concern for vulnerable service users in poor conditions and a threat to maintaining service delivery in the face of a worldwide pandemic.

The high-risk items are reported on at each board meeting and reviewed regularly by the Senior Management Team. In addition, these high-risk items are reviewed twice a year by the Governance & Risk Committee. The Trustee Board reviews the full risk register once a year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 charitable company and its income and expenditure 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 (FRS 102);

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2021

- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

In so far as the as the Trustees are aware:

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

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

The Trustees, who are also directors of Prisoners Abroad for the purposes of company law, are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the Trustees has any beneficial interest in any contract to which the Charity was party to during the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

AUDITORS

Following an open tender process, on 18 September 2014 Kingston Smith were appointed as auditors (now known as Moore Kingston Smith LLP). Trustees have elected to dispense with the obligation to appoint auditors on an annual basis and therefore Moore Kingston Smith will remain as auditors until such time as the resolution is revoked.

APPROVAL

The report was approved by the Trustees on 2nd September 2021 and signed on its behalf by:

Nick Prettejohn, Chair

PRISONERS ABROAD

Legal and Administrative Information For the year ended 31st March 2021

Trustees	Chrissie Ashley Martin Atkinson, Treasurer Mary Catterall Emma Douglas Tim Hailes Nick Hardwick, Vice-Chair Dean Harris Phil Maguire Vivienne Nathanson Lord Neuberger Richard Price, Chair Nick Prettejohn, Chair Toby Rogers Nick Smart Naetha Uren	appointed 10 December 2014 appointed 4 July 2017 appointed 10 December 2015 appointed 4 July 2019 appointed 12 December 2019 appointed 30 March 2016 appointed 4 July 2019 appointed 4 July 2019 appointed 10 December 2015 appointed 11 December 2017 retired 7 Dec 2020 appointed 7 Dec 2020 appointed 4 July 2017 appointed 24 September 2020 appointed 26 June 2019
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Company Secretary Zeta MacDonald

Key Management Personnel	Chief Executive Deputy Chief Executive Head of Service Delivery Head of Finance	Pauline Crowe Zeta MacDonald Theresa Gilson Nancy Wright
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Company number 04333963

Registered Charity number 1093710

Registered Office 89-93 Fonthill Road, London, N4 3JH
Switchboard 020 7561 6820
Helpline 0808 172 0098 (free from all UK landlines and mobiles)

Website <http://www.prisonersabroad.org.uk>

Email info@prisonersabroad.org.uk

Auditors Moore Kingston Smith
Devonshire House, 60 Goswell Road, London, EC1M 7AD

Solicitors Hogan Lovells
Atlantic House, Holborn Viaduct, London, EC1A 2FG

Bankers National Westminster Bank plc
218 Upper Street, London, N1 1SA
CCLA Investment Management Ltd COIF Charity Funds
85 Queen Victoria Street, London, EC2V

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2021

Opinion

We have audited the financial statements of Prisoners Abroad ('the company' for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2021

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2021

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2021

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of this report

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

Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor
X Month 2021

Devonshire House
60 Goswell Road
London, EC1M 7AD

PRISONERS ABROAD
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
For the year ended 31 March 2021

		Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	<i>Restricted Funds 2020 £</i>	<i>Unrestricted Funds 2020 £</i>	<i>Total Funds 2020 £</i>
	Note						
INCOME FROM							
Donations and legacies	2	1,125,628	660,549	1,786,177	1,279,904	532,906	1,812,810
Investments - bank interest		-	222	222	-	821	821
TOTAL INCOME		<u>1,125,628</u>	<u>660,770</u>	<u>1,786,398</u>	<u>1,279,904</u>	<u>533,727</u>	<u>1,813,631</u>
EXPENDITURE ON							
Raising funds	3	-	294,254	294,254	25,935	299,727	325,662
Charitable activities	4	1,118,465	220,606	1,339,071	1,286,035	157,923	1,443,958
TOTAL EXPENDITURE		<u>1,118,465</u>	<u>514,860</u>	<u>1,633,325</u>	<u>1,311,970</u>	<u>457,650</u>	<u>1,769,620</u>
Net income/(expenditure) and movement in funds		7,163	145,910	153,073	(32,066)	76,077	44,011
RECONCILIATION OF FUNDS							
Total funds brought forward		60,138	481,260	541,398	92,204	405,183	497,387
Total funds carried forward		<u><u>67,301</u></u>	<u><u>627,170</u></u>	<u><u>694,471</u></u>	<u><u>60,138</u></u>	<u><u>481,260</u></u>	<u><u>541,398</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 31 to 40 form part of these financial statements.

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		121,925		150,177
CURRENT ASSETS					
Debtors	11	183,038		173,526	
Cash at bank and in hand		468,469		284,452	
Total Current Assets		651,508		457,978	
LIABILITIES					
Creditors falling due within one year	12	(78,962)		(66,757)	
NET CURRENT ASSETS			572,546		391,221
Total Assets less Liabilities			694,471		541,398
THE FUNDS OF THE CHARITY					
Unrestricted Funds					
Designated Funds - Fixed Assets	14	121,925		150,177	
Free Reserves	14	505,245		331,083	
			627,170		481,260
Restricted Funds	14		67,301		60,138
Total Charity funds			694,471		541,398

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act of 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Trustees on 2 September 2021 and signed on their behalf by:

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

The notes on pages 31 to 40 form part of these financial statements.

PRISONERS ABROAD

STATEMENT OF CASHFLOWS

For the year ended 31 March 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash provided by operating activities	17	183,797	145,997
CASH USED IN INVESTING ACTIVITIES			
Interest Income		222	821
Interest paid against bank loan		-	(881)
Purchase of tangible fixed assets		-	(10,741)
Cash provided by/(used in) investing activities		222	(10,801)
CASH FLOWS FROM FINANCING ACTIVITIES			
Capital payments made against bank loan		-	-
Cash used in Financing		-	-
Increase in cash and cash equivalents in the year		184,017	135,194
Cash and cash equivalents at the beginning of the year		284,452	149,257
Total cash and cash equivalents at the end of the year		468,469	284,452

ANALYSIS IN CHANGES IN NET DEBT

	As at April 2021	Cashflows	As at April 2020
Cash at Bank	468,469	184,017	284,452
Total	468,469	184,017	284,452

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2021

ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP) published on 16 July 2014, the Companies Act 2006 and the Charities Act 2011.

Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have given due consideration to the impact of the Covid-19 pandemic, which has remained an issue in the period between the year end and the signing of the financial statements. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the Charity's forecasts and projections and have taken account of pressures on grants and donation income. The charity's income continues to be largely sheltered from the impact of Covid-19 due to a number of long-standing grants and its loyal supporter base, who have continued to support the charity in the current global pandemic. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, the Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out below. The functional currency of the charity is sterling. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2. Company status

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 23. 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.

1.3. Fund accounting

General funds ('free reserves') are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund to the extent permitted or agreed with the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4. Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2021

1. ACCOUNTING POLICIES (continued)

1.5. Expenditure

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those incurred in seeking voluntary contributions. They consist of direct costs and an apportionment of overhead, support and governance costs.

Communications costs of disseminating information are included in charitable activities.

Support and overhead costs are those costs for governance, finance, IT, human resources and office administration that underpin the delivery of the charitable objectives. These costs are allocated between the cost of raising funds and apportioned between charitable activities.

Grants payable to individuals for welfare, health, education and other services are included in the Statement of Financial Activities (SOFA) when approved by the staff under delegated authority from the Trustees.

1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Residual lives and impairment losses are assessed annually. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short-term Leasehold Property	-	over the term of the lease
Furniture and Fixtures	-	over the term of the lease
Computer Hardware	-	over 4 years

1.7. Taxation and VAT

As a registered charity, the organisation is exempt from tax on its charitable income to the extent that it is applied to the charitable purposes.

In common with many other similar organisations, the Charity is not registered for VAT and all expenditure is stated gross of VAT which cannot be recovered.

1.8. Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

1.9. Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense. The cost of material unused holiday entitlement is recognised in the period in which the employee's services are received. Termination expenses are recognised as an expense when the charity is demonstrably committed to terminate the employment or to provide termination benefits.

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2021

1. ACCOUNTING POLICIES (continued)

1.10. Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.11. Gifts in Kind

Where goods are provided to the Charity as a donation that would normally be purchased from suppliers this contribution is included in the financial statements as an estimate based on the value of the contribution to the Charity.

1.12. Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.13. 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 does not have any bank loans.

1.14. Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with the bank, with original maturities of three months or less.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	<i>Restricted Funds 2020 £</i>	<i>Unrestricted Funds 2020 £</i>	<i>Total Funds 2020 £</i>
Foreign Commonwealth and Development Office	385,500	-	385,500	384,000	-	384,000
Ministry of Justice HMPPS	265,000	-	265,000	265,000	-	265,000
MOPAC/GLA	-	-	-	110,000	-	110,000
The National Lottery Community Fund	122,700	-	122,700	100,550	-	100,550
The National Lottery Community Fund & HM Government	39,813	-	39,813	38,754	-	38,754
Comic Relief	137,000	-	137,000	95,000	-	95,000
Trust grants	170,615	293,600	464,215	283,100	221,100	504,200
Individual & corporate donations	5,000	337,974	342,974	3,500	275,728	279,228
Legacies	-	14,000	14,000	-	200	200
Gifts in-kind & sundry income	-	14,975	14,975	-	35,878	35,878
Total	1,125,628	660,549	1,786,177	1,279,904	532,906	1,812,810

3 COSTS OF RAISING FUNDS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	<i>Restricted Funds 2020 £</i>	<i>Unrestricted Funds 2020 £</i>	<i>Total Funds 2020 £</i>
Staff costs	-	215,684	215,684	18,435	200,199	218,634
Governance and Support costs	-	13,844	13,844	-	15,008	15,008
Other costs	-	64,725	64,725	7,500	84,520	92,020
Total	-	294,254	294,254	25,935	299,727	325,662

4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	<i>Restricted Funds 2020 £</i>	<i>Unrestricted Funds 2020 £</i>	<i>Total Funds 2020 £</i>
Client Services:						
Overseas Prisoners Service	384,524	77,071	461,595	488,388	17,365	505,753
Family Service	151,052	118,226	269,278	156,044	130,693	286,737
Resettlement Service	582,889	25,309	608,198	641,603	9,865	651,468
Total	1,118,465	220,606	1,339,071	1,286,035	157,923	1,443,958

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct Staff Costs 2021 £	Grants Payable to Individuals 2021 £	Other Direct Costs 2021 £	Governance & Support Costs 2021 £	Total 2021 £
Client Services:					
Overseas Prisoners Service	238,437	91,539	94,020	37,599	461,595
Family Service	201,228	850	52,340	14,860	269,278
Resettlement Service	337,985	107,656	111,614	50,943	608,198
Total	777,650	200,045	257,974	103,402	1,339,071
	<i>2020</i> £	<i>2020</i> £	<i>2020</i> £	<i>2020</i> £	<i>2020</i> £
Client Services:					
Overseas Prisoners Service	224,148	123,979	119,605	38,021	505,753
Family Service	200,582	4,220	67,140	14,795	286,737
Resettlement Service	324,749	148,810	127,165	50,744	651,468
Total	749,479	277,009	313,911	103,560	1,443,958

5 GRANTS PAYABLE TO INDIVIDUALS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	<i>Restricted Funds 2020 £</i>	<i>Unrestricted Funds 2020 £</i>	<i>Total Funds 2020 £</i>
Prisoner welfare & survival	68,080	-	68,080	87,966	-	87,966
Prisoner health	18,233	-	18,233	26,640	-	26,640
Prisoner education & personal development	725	-	725	1,873	-	1,873
Prisoner magazine subscriptions	-	4,500	4,500	-	7,500	7,500
Family travel	850	-	850	4,220	-	4,220
Resettlement emergency accommodation	69,668	-	69,668	75,635	-	75,635
Resettlement travel	6,489	-	6,489	17,796	-	17,796
Resettlement subsistence	17,425	-	17,425	19,967	-	19,967
Resettlement housing access	14,075	-	14,075	35,412	-	35,412
Total	195,545	4,500	200,045	269,509	7,500	277,009

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising Funds 2021 £	Charitable Activities 2021 £	Total 2021 £	<i>Raising Funds 2020 £</i>	<i>Charitable Activities 2020 £</i>	<i>Total 2020 £</i>
Executive support	4,415	13,245	17,660	6,350	19,050	25,400
Human Resource support	667	12,680	13,347	568	10,798	11,366
Finance	7,629	55,943	63,572	6,857	50,283	57,140
Governance	1,133	21,534	22,667	1,233	23,429	24,662
Total	13,844	103,402	117,246	<i>15,008</i>	<i>103,560</i>	<i>118,568</i>

7 NET INCOME/(EXPENDITURE)

	2021 £	2020 £
This is stated after charging:		
Operating lease payments	100,950	109,174
Depreciation of tangible fixed assets owned by the charity	28,252	27,507
Auditors' remuneration - audit service net of VAT	7,917	7,500
	137,119	144,181

8 STAFF COSTS AND NUMBERS

	2021 £	2020 £
Wages and salaries	941,463	919,540
Social security costs	94,573	94,444
Pension costs	64,500	60,789
Total	1,100,536	1,074,773

Included within wages and salaries are redundancy costs totalling £2,421 (2020: £nil).

The average number of staff employed was 27 (2020: 27.5) and the average number of full time equivalent employees during the year was as follows:

	2021 No.	2020 No.
Overseas Prisoner Support Service	8	8
Family Support Service	5	5
Resettlement Service	6	6
Support and Governance	3	3
Fundraising	3	4
	25	26

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

8 STAFF COSTS AND NUMBERS (continued)

The number of employees whose emoluments amounted to £70,000 - £80,000 during the year was 1 (2020: 1). That employee received a pension contribution of £4,786 (2020: £4,693). No other benefits were received.

Trustees and key management personnel

No Trustee received remuneration in the period (2020: £Nil). Total travel expenses of £Nil (2020: £1,715) were paid (2020: 4) to Trustees during the period.

Total donations received from Trustees were £5,348 (2020: £7,901).

There were no other related party transactions during the year.

Key management personnel include the Trustees, Chief Executive and senior staff reporting directly to the Chief Executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel were £277,631 (2020: £262,042).

9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £64,500 (2020: £60,789). There was an outstanding contribution payable to the fund at the balance sheet date of £7,127 (2020: £7,096).

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2020	13,482	290,202	303,684
Additions	-	-	-
At 31 March 2021	<u>13,482</u>	<u>290,202</u>	<u>303,684</u>
Depreciation			
At 1 April 2020	4,928	148,579	153,507
Charge for the year	1,242	27,010	28,252
At 31 March 2021	<u>6,170</u>	<u>175,589</u>	<u>181,759</u>
Net book value			
At 31 March 2021	<u>7,312</u>	<u>114,613</u>	<u>121,925</u>
At 31 March 2020	<u>8,554</u>	<u>141,623</u>	<u>150,177</u>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

11 DEBTORS

	2021	2020
	£	£
Due within one year		
Sundry debtors	-	1,875
Accrued income	126,599	110,614
Prepayments	56,439	61,037
Total	183,038	173,526

12 CREDITORS

	2021	2020
	£	£
Amounts falling due within one year		
Trade creditors	3,263	5,213
Social security and other taxes	24,295	26,681
Other creditors	19,000	11,060
Accruals	32,404	23,803
Deferred income	-	-
Total	78,962	66,757

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	<i>Restricted Funds</i>	<i>Unrestricted Funds</i>	<i>Total Funds</i>
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Tangible fixed assets	-	121,925	121,925	-	150,177	150,177
Current assets	67,301	584,207	651,508	60,138	397,840	457,978
Creditors due within one year	-	(78,962)	(78,962)	-	(66,757)	(66,757)
Total	67,301	627,170	694,471	60,138	481,260	541,398

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

14 STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Restricted Funds				
The National Lottery Community Fund	-	122,700	105,453	17,247
City Bridge Trust				-
The National Lottery Community Fund & HM Government	-	39,813	39,813	0
Ministry of Justice - HMPPS	-	265,000	265,000	-
Foreign Commonwealth and Development Office	-	385,500	385,500	-
Comic Relief	24,700	137,000	151,775	9,925
Other donors	35,438	175,615	170,924	40,129
Total Restricted Funds	60,138	1,125,628	1,118,465	67,301
Total Unrestricted Funds	481,260	660,770	514,860	627,170
Total Funds	541,398	1,786,398	1,633,325	694,471
			2021	2020
			£	£
Unrestricted Funds				
Designated Funds - Fixed Assets			121,925	150,177
Free Reserves			505,245	331,083
Total Unrestricted Funds			627,170	481,260

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2021 arises from grants on which some expenditure is still to be incurred in the next financial year.

Key restricted funding during the year included:

The FCDO provided funding for the overseas prisoner support service and the Human Rights Advisor post.

The Tolkien Trust and The Persula Foundation continued to support our overseas prisoners' grants.

The Aldo Trust funded the foreign language materials sent to overseas prisoners and Matrix Chambers contributed towards our client newsletters.

The Dulverton Trust continued their support of family service as part of their 3 year grant.

The family service was further supported by the National Lottery Community Fund and Her Majesty's Government (Via the Building Connections Funds) and The Goldsmiths' Charity Company.

Ministry of Justice HMPPS provided welfare support for UK citizens imprisoned abroad on their return to the United Kingdom.

Comic Relief continued to fund our Preventing Homelessness after Imprisonment Abroad project. They awarded a further one-off grant in partnership with the DCMS in response to the impact of Covid-19.

The National Lottery Community Fund continued to fund our resettlement service Rebuilding Lives Project. They also awarded an additional one-off grant in response to Covid-19's impact on our resettlement service through the Coronavirus Community Support Fund.

The Henry Smith Charity continued their grant towards Improving the Lives of our resettlement clients.

The resettlement service was further supported by The Charles Hayward Foundation, The City of London, The Beatrice Laing Trust and Eleanor Rathbone Charitable Trust.

The Clifford Chance Foundation and the Van Neste Foundation funded our Work Preparation Programme to support our resettlement clients back into work.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

15 OPERATING LEASE COMMITMENTS

	Land and buildings	
	2021	2020
	£	£
Falling due:		
Within 1 year	98,670	109,174
Between 2 and 5 years	419,348	24,668
Total	<u>518,018</u>	<u>133,842</u>

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £100,950 was paid against the lease in the current year.

16 OPERATING LEASE RECEIVABLES

	Land and buildings	
	2021	2020
	£	£
Falling due:		
Within 1 year		8,438
Between 2 and 5 years	-	-
Total	<u>-</u>	<u>8,438</u>

Amounts receivable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £8,230 was received in the current year.

17 OPERATING ACTIVITIES

	Total Funds 2021 £	<i>Total Funds 2020 £</i>
Net movement in funds	153,073	44,011
Add back depreciation charge	28,252	27,507
Deduct interest shown in investing activities	(222)	(821)
Interest paid against bank loan	-	881
(Increase)/decrease in debtors	(9,511)	126,578
Increase/(decrease) in creditors	12,205	(52,160)
Cash provided by operating activities	<u>183,797</u>	<u>145,997</u>