



# TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> 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**

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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

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

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*"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

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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**

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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.

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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.

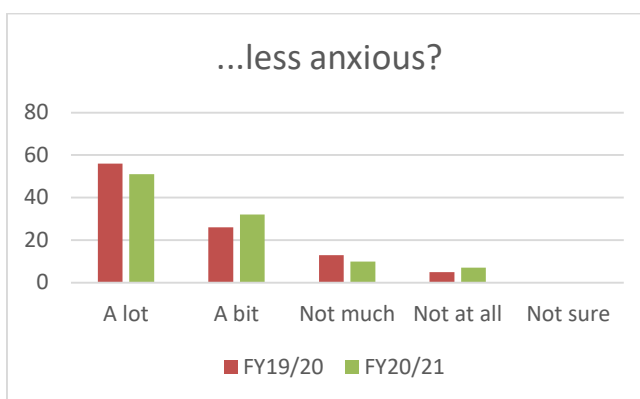
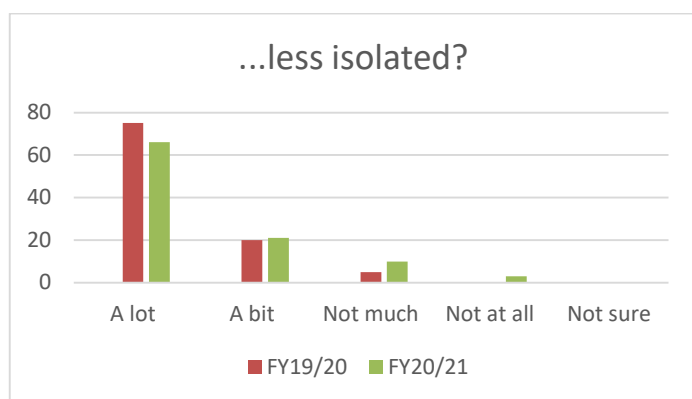
*"The support you gave by writing letters and sending magazines was invaluable to me at the time of such stress and turmoil. It was always a great feeling to receive any item or newsletter and to feel that someone somewhere cared and was aware of what was going on. Thank you for giving me hope in those 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...

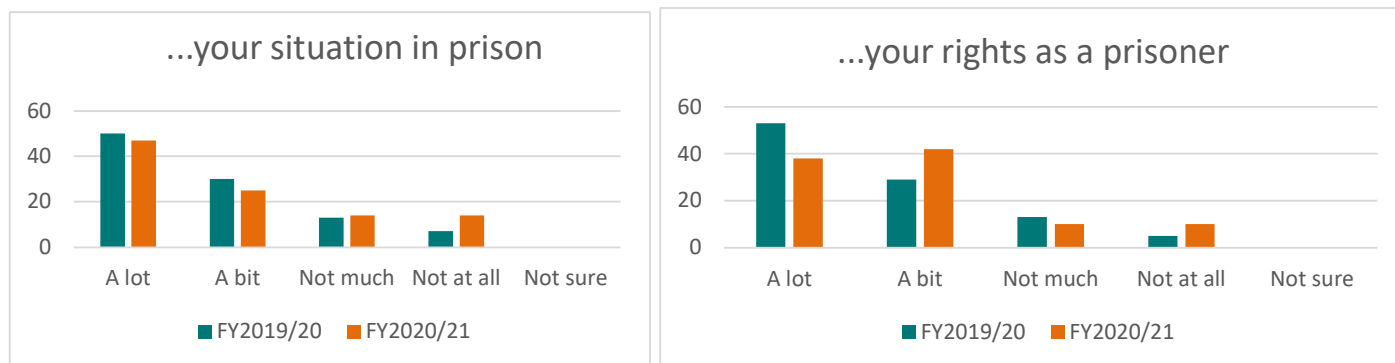


Isolation and anxiety are prevalent amongst those who are in prison overseas, often far from family and friends and surviving in an unwelcome environment. Whilst we can help support people through this, it is common that people will still experience these feelings on some level.

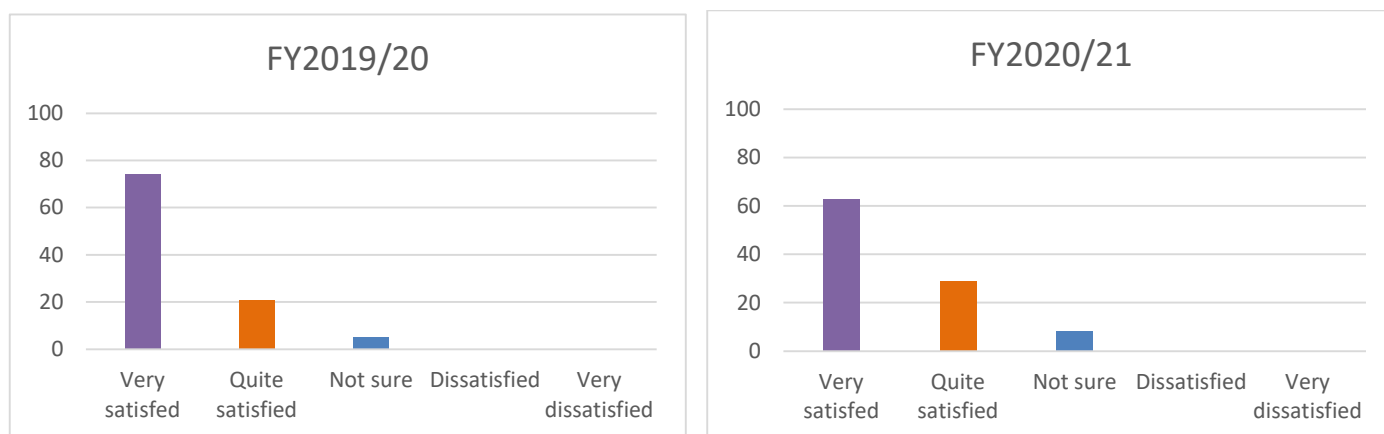
## PRISONERS ABROAD

### 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

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#### 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.*

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### Trustees' Report For the year ended 31st March 2021

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#### 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

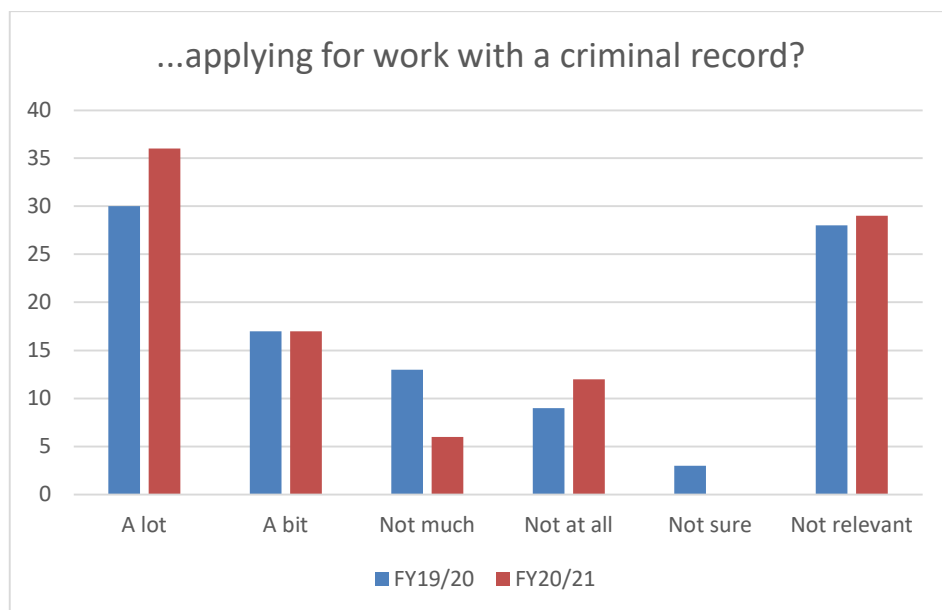
delivering a service from home impacted on them and the implications of delivering a remote service to the people we usually see face to face. The training has informed some objectives for this year's Operational Plan, with special attention placed on the review of assessment forms and risk related concerns.

#### Impact and evaluation

##### Outcomes feedback from ex-prisoners

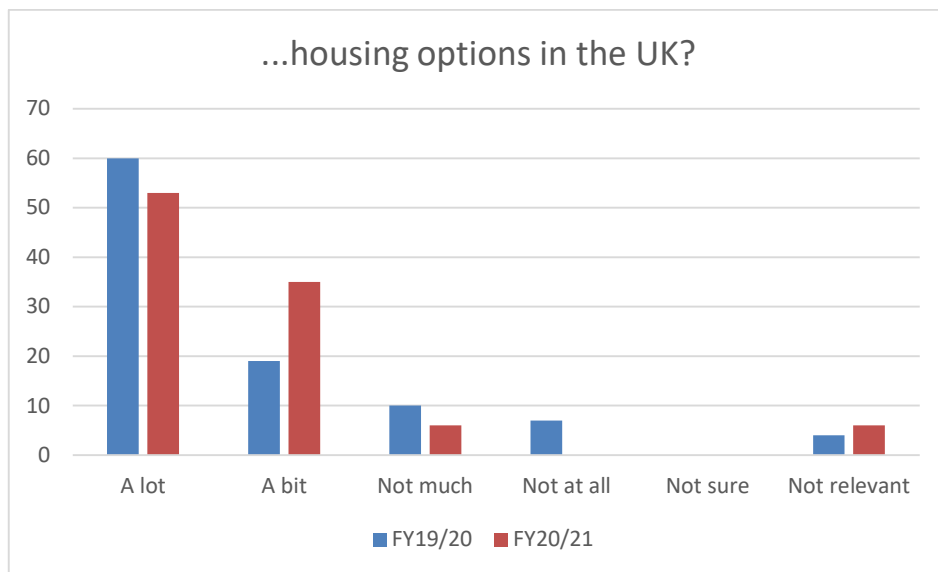
Over the last three years we have seen an impressive increase in the impact the resettlement service has had on people returning to the UK after a prison sentence. We ask them specific questions about how support from the resettlement service has helped them and made them feel. We received feedback that 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...

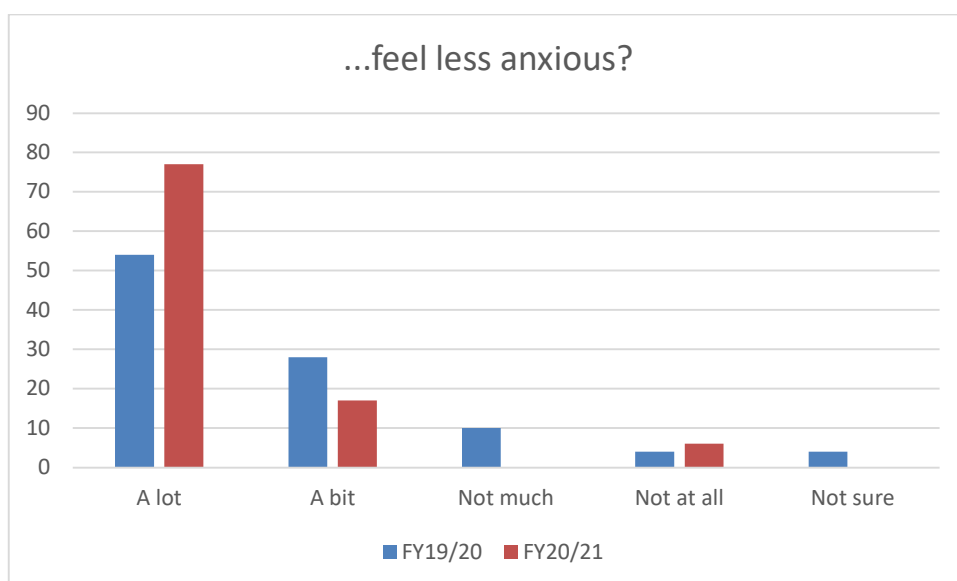


## PRISONERS ABROAD

### 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.

## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2021

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

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*“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

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#### 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.

## PRISONERS ABROAD

### Trustees' Report For the year ended 31st March 2021

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*"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**

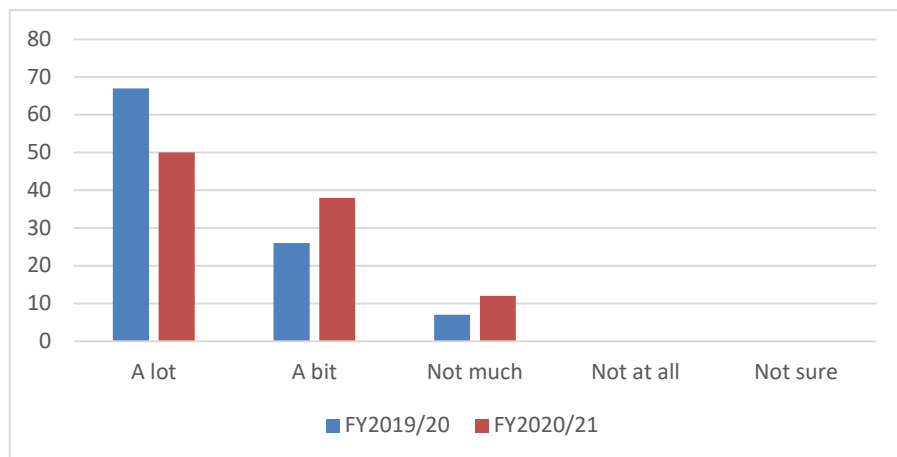
##### Outcomes feedback from family members

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.

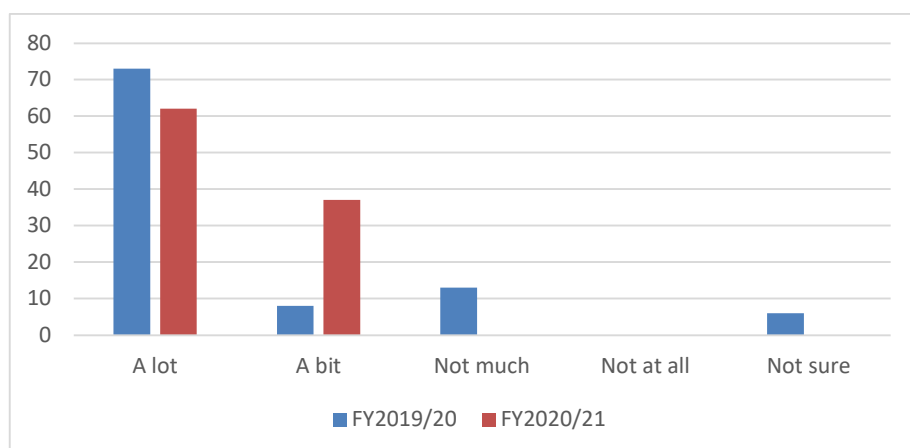
## PRISONERS ABROAD

### 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.

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**ORGANISATIONAL SUPPORT** – the structure that supports our core services.

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*"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.



## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2021**

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#### **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

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2021**

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(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
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#### **FINANCIAL REVIEW**

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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.

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2021**

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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.

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2021**

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#### **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.

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2021**

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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.

## **PRISONERS ABROAD**

### **Trustees' Report For the year ended 31st March 2021**

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#### **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**

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- 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 2<sup>nd</sup> September 2021 and signed on its behalf by:

**Nick Prettejohn**, Chair

## PRISONERS ABROAD

### Legal and Administrative Information For the year ended 31st March 2021

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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
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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
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Registered Charity number	1093710
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Registered Office	89-93 Fonthill Road, London, N4 3JH  Switchboard 020 7561 6820  Helpline 0808 172 0098 (free from all UK landlines and mobiles)
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Website <http://www.prisonersabroad.org.uk>

Email [info@prisonersabroad.org.uk](mailto:info@prisonersabroad.org.uk)

Auditors	Moore Kingston Smith Devonshire House, 60 Goswell Road, London, EC1M 7AD
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Solicitors	Hogan Lovells Atlantic House, Holborn Viaduct, London, EC1A 2FG
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Bankers	National Westminster Bank plc 218 Upper Street, London, N1 1SA  CCLA Investment Management Ltd COIF Charity Funds 85 Queen Victoria Street, London, EC2V
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## **PRISONERS ABROAD**

### **Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2021**

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#### **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**

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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

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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**

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- 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 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
	Note						
<b>INCOME FROM</b>							
Donations and legacies	2	1,125,628	660,549	<b>1,786,177</b>	1,279,904	532,906	1,812,810
Investments - bank interest		-	222	<b>222</b>	-	821	821
<b>TOTAL INCOME</b>		<u>1,125,628</u>	<u>660,770</u>	<u><b>1,786,398</b></u>	<u>1,279,904</u>	<u>533,727</u>	<u>1,813,631</u>
<b>EXPENDITURE ON</b>							
Raising funds	3	-	294,254	<b>294,254</b>	25,935	299,727	325,662
Charitable activities	4	1,118,465	220,606	<b>1,339,071</b>	1,286,035	157,923	1,443,958
<b>TOTAL EXPENDITURE</b>		<u>1,118,465</u>	<u>514,860</u>	<u><b>1,633,325</b></u>	<u>1,311,970</u>	<u>457,650</u>	<u>1,769,620</u>
<b>Net income/(expenditure) and movement in funds</b>		7,163	145,910	<b>153,073</b>	(32,066)	76,077	44,011
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		60,138	481,260	541,398	92,204	405,183	497,387
<b>Total funds carried forward</b>		<u>67,301</u>	<u>627,170</u>	<u><b>694,471</b></u>	<u>60,138</u>	<u>481,260</u>	<u>541,398</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

		2021	2020
	Note	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	121,925	150,177
<b>CURRENT ASSETS</b>			
Debtors	11	183,038	173,526
Cash at bank and in hand		468,469	284,452
<b>Total Current Assets</b>		<b>651,508</b>	<b>457,978</b>
<b>LIABILITIES</b>			
Creditors falling due within one year	12	(78,962)	(66,757)
<b>NET CURRENT ASSETS</b>		<b>572,546</b>	<b>391,221</b>
<b>Total Assets less Liabilities</b>		<b>694,471</b>	<b>541,398</b>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted Funds			
Designated Funds - Fixed Assets	14	121,925	150,177
Free Reserves	14	505,245	331,083
		<b>627,170</b>	<b>481,260</b>
Restricted Funds	14	67,301	60,138
<b>Total Charity funds</b>		<b>694,471</b>	<b>541,398</b>

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 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash provided by operating activities	17	<b>183,797</b>	145,997
<b>CASH USED IN INVESTING ACTIVITIES</b>			
Interest Income		222	821
Interest paid against bank loan		-	(881)
Purchase of tangible fixed assets		-	(10,741)
Cash provided by/(used in) investing activities		<b>222</b>	(10,801)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Capital payments made against bank loan		-	-
Cash used in Financing		<b>-</b>	-
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		<b>468,469</b>	284,452
<b>ANALYSIS IN CHANGES IN NET DEBT</b>			
	As at April 2021	Cashflows	As at April 2020
Cash at Bank	468,469	184,017	284,452
Total	<b>468,469</b>	<b>184,017</b>	<b>284,452</b>

**Notes to the Financial Statements  
For the year end March 2021**

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**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

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#### 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**

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#### **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 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Foreign Commonwealth and Development Office	385,500	-	<b>385,500</b>	384,000	-	384,000
Ministry of Justice HMPPS	265,000	-	<b>265,000</b>	265,000	-	265,000
MOPAC/GLA	-	-	-	110,000	-	110,000
The National Lottery Community Fund	122,700	-	<b>122,700</b>	100,550	-	100,550
The National Lottery Community Fund & HM Government	39,813	-	<b>39,813</b>	38,754	-	38,754
Comic Relief	137,000	-	<b>137,000</b>	95,000	-	95,000
Trust grants	170,615	293,600	<b>464,215</b>	283,100	221,100	504,200
Individual & corporate donations	5,000	337,974	<b>342,974</b>	3,500	275,728	279,228
Legacies	-	14,000	<b>14,000</b>	-	200	200
Gifts in-kind & sundry income	-	14,975	<b>14,975</b>	-	35,878	35,878
<b>Total</b>	<b>1,125,628</b>	<b>660,549</b>	<b>1,786,177</b>	<b>1,279,904</b>	<b>532,906</b>	<b>1,812,810</b>

#### 3 COSTS OF RAISING FUNDS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Staff costs	-	215,684	<b>215,684</b>	18,435	200,199	218,634
Governance and Support costs	-	13,844	<b>13,844</b>	-	15,008	15,008
Other costs	-	64,725	<b>64,725</b>	7,500	84,520	92,020
<b>Total</b>	<b>-</b>	<b>294,254</b>	<b>294,254</b>	<b>25,935</b>	<b>299,727</b>	<b>325,662</b>

#### 4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Client Services:						
Overseas Prisoners Service	384,524	77,071	<b>461,595</b>	488,388	17,365	505,753
Family Service	151,052	118,226	<b>269,278</b>	156,044	130,693	286,737
Resettlement Service	582,889	25,309	<b>608,198</b>	641,603	9,865	651,468
<b>Total</b>	<b>1,118,465</b>	<b>220,606</b>	<b>1,339,071</b>	<b>1,286,035</b>	<b>157,923</b>	<b>1,443,958</b>

## 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	<b>461,595</b>
Family Service	201,228	850	52,340	14,860	<b>269,278</b>
Resettlement Service	337,985	107,656	111,614	50,943	<b>608,198</b>
Total	<u>777,650</u>	<u>200,045</u>	<u>257,974</u>	<u>103,402</u>	<u><b>1,339,071</b></u>
	2020 £	2020 £	2020 £	2020 £	2020 £
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	<u>749,479</u>	<u>277,009</u>	<u>313,911</u>	<u>103,560</u>	<u>1,443,958</u>

#### 5 GRANTS PAYABLE TO INDIVIDUALS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Prisoner welfare & survival	68,080	-	<b>68,080</b>	87,966	-	87,966
Prisoner health	18,233	-	<b>18,233</b>	26,640	-	26,640
Prisoner education & personal development	725	-	<b>725</b>	1,873	-	1,873
Prisoner magazine subscriptions	-	4,500	<b>4,500</b>	-	7,500	7,500
Family travel	850	-	<b>850</b>	4,220	-	4,220
Resettlement emergency accommodation	69,668	-	<b>69,668</b>	75,635	-	75,635
Resettlement travel	6,489	-	<b>6,489</b>	17,796	-	17,796
Resettlement subsistence	17,425	-	<b>17,425</b>	19,967	-	19,967
Resettlement housing access	14,075	-	<b>14,075</b>	35,412	-	35,412
Total	<u>195,545</u>	<u>4,500</u>	<u><b>200,045</b></u>	<u>269,509</u>	<u>7,500</u>	<u>277,009</u>

## 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 £	<b>Total 2021 £</b>	Raising Funds 2020 £	Charitable Activities 2020 £	<b>Total 2020 £</b>
Executive support	4,415	13,245	<b>17,660</b>	6,350	19,050	25,400
Human Resource support	667	12,680	<b>13,347</b>	568	10,798	11,366
Finance	7,629	55,943	<b>63,572</b>	6,857	50,283	57,140
Governance	1,133	21,534	<b>22,667</b>	1,233	23,429	24,662
<b>Total</b>	<b>13,844</b>	<b>103,402</b>	<b>117,246</b>	<b>15,008</b>	<b>103,560</b>	<b>118,568</b>

#### 7 NET INCOME/(EXPENDITURE)

	<b>2021 £</b>	<b>2020 £</b>
This is stated after charging:		
Operating lease payments	<b>100,950</b>	109,174
Depreciation of tangible fixed assets owned by the charity	<b>28,252</b>	27,507
Auditors' remuneration - audit service net of VAT	<b>7,917</b>	7,500

#### 8 STAFF COSTS AND NUMBERS

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	<b>941,463</b>	919,540
Social security costs	<b>94,573</b>	94,444
Pension costs	<b>64,500</b>	60,789
<b>Total</b>	<b>1,100,536</b>	<b>1,074,773</b>

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:

	<b>2021 No.</b>	<b>2020 No.</b>
Overseas Prisoner Support Service	8	8
Family Support Service	5	5
Resettlement Service	6	6
Support and Governance	3	3
Fundraising	3	4
<b>Total</b>	<b>25</b>	<b>26</b>

## 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 £
<b>Cost</b>			
At 1 April 2020	13,482	290,202	<b>303,684</b>
Additions	-	-	-
At 31 March 2021	<u>13,482</u>	<u>290,202</u>	<u><b>303,684</b></u>
<b>Depreciation</b>			
At 1 April 2020	4,928	148,579	<b>153,507</b>
Charge for the year	1,242	27,010	<b>28,252</b>
At 31 March 2021	<u>6,170</u>	<u>175,589</u>	<u><b>181,759</b></u>
<b>Net book value</b>			
At 31 March 2021	<u><b>7,312</b></u>	<u><b>114,613</b></u>	<u><b>121,925</b></u>
At 31 March 2020	<u><u>8,554</u></u>	<u><u>141,623</u></u>	<u><u>150,177</u></u>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### 11 DEBTORS

	2021 £	2020 £
<b>Due within one year</b>		
Sundry debtors	-	1,875
Accrued income	126,599	110,614
Prepayments	56,439	61,037
Total	<u>183,038</u>	<u>173,526</u>

#### 12 CREDITORS

	2021 £	2020 £
<b>Amounts falling due within one year</b>		
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	<u>78,962</u>	<u>66,757</u>

#### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 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	<u>67,301</u>	<u>627,170</u>	<u>694,471</u>	<u>60,138</u>	<u>481,260</u>	<u>541,398</u>

## PRISONERS ABROAD

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### 14 STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
<b>Restricted Funds</b>				
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
<b>Total Restricted Funds</b>	<b>60,138</b>	<b>1,125,628</b>	<b>1,118,465</b>	<b>67,301</b>
<b>Total Unrestricted Funds</b>	<b>481,260</b>	<b>660,770</b>	<b>514,860</b>	<b>627,170</b>
<b>Total Funds</b>	<b>541,398</b>	<b>1,786,398</b>	<b>1,633,325</b>	<b>694,471</b>
			<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
Designated Funds - Fixed Assets			121,925	150,177
Free Reserves			505,245	331,083
<b>Total Unrestricted Funds</b>			<b>627,170</b>	<b>481,260</b>

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

	<b>Land and buildings</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Falling due:</b>		
Within 1 year	<b>98,670</b>	109,174
Between 2 and 5 years	<b>419,348</b>	24,668
<b>Total</b>	<b><u>518,018</u></b>	<b><u>133,842</u></b>

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

	<b>Land and buildings</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Falling due:</b>		
Within 1 year		8,438
Between 2 and 5 years	-	-
<b>Total</b>	<b><u>-</u></b>	<b><u>8,438</u></b>

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

	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Net movement in funds	<b>153,073</b>	44,011
Add back depreciation charge	<b>28,252</b>	27,507
Deduct interest shown in investing activities	<b>(222)</b>	(821)
Interest paid against bank loan	-	881
(Increase)/decrease in debtors	<b>(9,511)</b>	126,578
Increase/(decrease) in creditors	<b>12,205</b>	(52,160)
<b>Cash provided by operating activities</b>	<b><u>183,797</u></b>	<b><u>145,997</u></b>