



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2022



OVERSEAS



FAMILY



RESETTLEMENT

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

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PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

The Trustees, who are Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Prisoners Abroad for the year ended 31 March 2022.

Prisoners Abroad works to protect the health, wellbeing and basic human rights of British citizens detained abroad. We strive to ease the isolation and deprivation experienced by prisoners abroad and their families at home. On their return to the UK, we prevent their homelessness and destitution and support people to rebuild their lives and have a future free of crime.

OUR OBJECTIVES

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

OUR STRATEGIC AIMS

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

PUBLIC BENEFIT

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

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

HOW WE WORK

We have been working with our service user groups for 44 years, and our strategy and policies are built based on this experience. We are non-judgmental and see beyond the conviction, we see the human being and what they should have access to no matter what their situation. We translate human rights law into practical life-saving actions. We work positively against unfair discrimination and inhumane treatment. We strive to empower our service users and to tailor our services to the needs of each individual.

We have an agile approach and are flexible in our delivery of services which has been demonstrated this year by our effective response to the continuing Covid-19 pandemic. Our response to the needs of our service users relies on our highly skilled team and our partnerships both overseas and in the UK. These are paramount in supporting those who are most vulnerable.

Covid-19

At the start of the financial year, we were emerging from a country-wide lockdown and still seeing the effects of the Covid pandemic worldwide. Our reconfigured services to deliver our work remotely were still in place, and the majority of staff were continuing to work from home. Over a year into these enforced service adaptations we were continuing to find the necessary solutions to reach our service users effectively and support staff in their working arrangements. The Trustee Board and the Senior Management Team continued to convene frequently throughout the year to monitor and adjust to the critical on-going operational and financial implications of the pandemic.

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

"Thank you in advance for the information and for the silver lining even knowing you exist has created for me during this period of time. I am grateful to you." – a prisoner in USA

Goals and activities

- Maintain our methods of working to deliver services remotely amidst the Covid-19 pandemic.
- Provide an agile service, finding solutions to the challenges of reaching our service users.
- Continue to address the additional needs of prisoners due to Covid-19.
- Reduce isolation for prisoners.

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

The impact of Covid-19 restricted global travel as a mechanism to contain and reduce the spread of the virus. Fewer Britons were travelling overseas which meant fewer people were imprisoned outside the UK. Due to continuing restrictions for travel implicated by the ongoing pandemic, our total number of prisoners is not yet at the volume we saw prior to Covid-19. However, in some regions, numbers have grown, and additional needs have been met by our agile service increasing one-to-one support and sending more materials when we can to help reduce heightened isolation. Despite this change in numbers, we saw an increase in the need and complexity of cases, and our service continued to be a lifeline for overseas prisoners. Enormous effort went into ensuring our life-saving support reached 96 countries despite so many countries and prisons still having shut off connections and reduced communication.

Many prisons around the world continue to be affected by economic instability and lack of investment often resulting in an ongoing deterioration of prison conditions. This means that many people who are detained do not have access to the fundamental basics that are necessary to keep them alive: food, clean water, and medical care. In these situations, British prisoners rely entirely on the partnership between Prisoners Abroad and the Foreign, Commonwealth & Development Office (FCDO), which ensures Prisoners Abroad's life-saving support reaches the people who need it. Throughout the year, conditions in many countries remained particularly poor due to Covid-19 and social distancing rules. Too often prisoners were left in their cells for 23 hours a day, with in-prison work, education, socialising and communication at an all-time low due to policies that sought to minimise contact and the transmission of the Coronavirus in year two of the pandemic. Prisoners' mental well-being is now even more fragile than before.

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

These materials, as well as our newsletters not only provide important information and updates but also help prisoners to communicate as well as maintain their emotional and mental well-being. We offer freepost envelopes to all prisoners to help

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Trustees' Report For the year ended 31st March 2022

them stay in contact with their family or loved ones or reconnect. Sustaining positive relationships can help people to cope better with their imprisonment and manage the extreme loneliness so often experienced due to the distance from home. Importantly, these family connections can also mean prisoners have somewhere and someone to return to at the end of their sentence.

"You were always there. I do wonder if you realise how much you do for people both prisoners, and their families and friends" – mother of a prisoner in France.

Plans in last year's report

- Implementation of an uplift to grants in Asia as part of a two-year programme, other countries to be added in the second year.
- Tracking new trends and the potential implications when people start to travel again.
- Capturing the positive aspects we have learnt in the pandemic and how to absorb them into current services e.g., wider reach due to communication on Zoom.

Achievements and performance

As prisons around the world are still in and out of lockdown, consular staff were not consistently able to visit prisoners, which continued to have an impact on our ability to communicate with our beneficiaries, provide services and thereby support their wellbeing needs. Despite this, and with the collaborative approach we have maintained during the pandemic, we used alternative ways to deliver our grants through the Foreign, Commonwealth and Development Office (FCDO) to our service users facing the most challenging conditions. This reduces immediate risk to life and health and in many cases, and improves the quality of life.

"I don't know how I would cope without the support of Prisoners Abroad, the work you do is nothing short of life-saving." – a prisoner in Turkey.

This year we provided assistance to 1,253 British prisoners detained in 96 countries around the world compared to 1,225 British prisoners detained in 94 countries in the prior year.

"Prisoners Abroad literally saved my life - I would have been alone without your support." – a prisoner in Spain.

Grants to individuals provided over the last year include 77 vitamin fund recipients, 37 recipients of medical funds totalling £7,110 for dental work, blood tests, health checks, diabetes medication, antibiotics, eye tests and spectacles, and 184 survival grant recipients for food and clean water totalling £57,900. Our survival grants cover essential items which prisoners do not have access to without money – food, water, clothing and toiletries. A review of the rising costs of these essentials culminated in a modest increase for prisoners detained in Thailand, the Philippines and Cambodia, where access to basics like clean water and food are withheld without payment. This is a small but vital increase and makes survival that little bit easier in some of the worst prisons in the world and is enough to reassure prisoners each month that they will be able to survive with some dignity.

We made additional expenditure of £10,439 towards our medical and wellbeing fund. This provided clean water in Peru and Portugal, toiletries like soap and toothpaste in Morocco, Spain and the USA and bedding in Indonesia. We provided specialist-reading material for transgender prisoners who are often some of the most vulnerable people in a prison. Medical and wellbeing grants were sent to prisoners in the Philippines so that they could buy reusable cloth masks helping to protect themselves against the virus.

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The Prisoner and Family Support Service largely went paperless last year, scanning incoming and outgoing documentation instead of storing paper files. We continue to improve and update our record-keeping on specific countries along with useful information on visiting or mailing restrictions, so that we can conserve our resources and tailor our services to plan for changes in access. We also use this information to inform family members and friends through our helpline, ensuring they have up-to-date information in order to communicate with their loved one.

During the year we redesigned and updated our materials for children, so that we can help prisoners stay in touch with their children even long distance. These include jokes, certificates, cards and activity sheets. Assisting prisoners with this communication can be crucial for their wellbeing and helps maintain vital relationships.

As a result of changes due to Brexit, our expulsion and extradition factsheets have been updated with pro bono help from Hogan Lovells. These factsheets will help our beneficiaries understand how this may affect their individual circumstances, and in some cases how to manage it. These are available on our website.

Our Learning and Wellbeing service supports Britons in prison overseas with materials they can read to help them develop and focus during an often helpless time. We have sent 2,562 newspapers, 1,221 magazines, 543 books, and 189 language materials - a significant increase on the year before due to our increased access to the office and thus ability to get this volume of materials sent to prisoners worldwide. We also sent 1,668 Christmas cards and 679 birthday cards. Always a popular item amongst service users, these cards were especially well received this year.

We sent 457 letters through our letter forwarding service, and received 1,109 freepost envelopes, ensuring prisoners can keep in touch with their loved ones. Each year we spend time tracking down 'lost' prisoners – those for whom we have received returned mail, in order to establish their whereabouts or release, etc.

"The vast majority of mankind do not think of those who are in the world's prisons, much less take time out of their own lives to do things for those in prison. I'm sure most of your clients, those who are locked up abroad all over this selfish world, are not personally known to you. Yet your organisation does all it can to support the men and women who find themselves in this very difficult, and at times dangerous, predicament." – a prisoner in Japan.

Impact and evaluation

Feedback from prisoners overseas

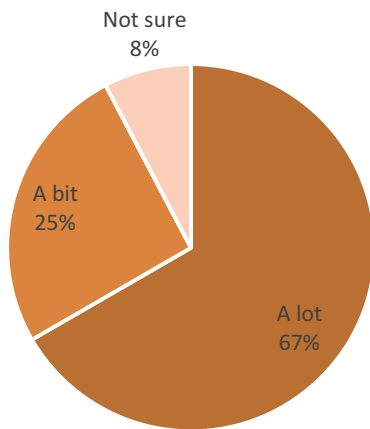
We strive to ensure our service meets the acute needs of all our service users, who are imprisoned in varying conditions and have a variety of complexities depending on their situation. We contacted prisoners to ask them how our service met their needs and to give feedback on how we are supporting them.

Isolation is acute for those who are in prison overseas, often far from family and friends and surviving in an unwelcome and often unhealthy environment. Isolation and the fear and insecurity it engenders undermines people's confidence and we often hear from our beneficiaries how important it is to know that someone somewhere has remembered them. This can have a huge impact on day-to-day mental wellbeing for individuals. The charts below demonstrate clearly how our support and wellbeing services can help people cope when far from home and when they are totally alone.

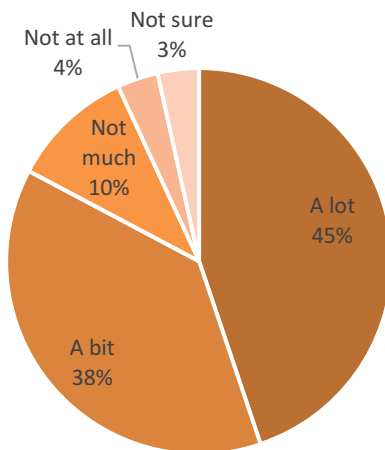
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Has the Prisoner and Family Support Service made you feel less isolated?



How much have these language materials helped you communicate more easily?



Plans for the future

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

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

“I am extremely pleased by the support received through Prisoners Abroad as they helped me find my feet.” – a returnee from the USA.

Goals and activities

- Use partnership working to ensure ex-prisoners are supported on arrival to the UK during the continuation of the pandemic.
- Maintain our remote support service to improve the emotional health and well-being of ex-prisoners.
- Increase ex-prisoners' involvement with i) the development of services and ii) fundraising and communications.

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

People returning to the UK from prison overseas are at the greatest risk of street homelessness and destitution. Our crisis service exists to ensure people can find accommodation (at first temporary and later permanent) and access welfare benefits, healthcare, specialist training and employment services. Returning to the UK after years in prison to find many services reduced due to the pandemic and some shut down further heightened the stress and anxiety for our service users. Our crucial partnership with Heathrow Travel Care and our dedicated one-to-one support, helped people when there was nowhere else to turn. This is essential work with a particularly vulnerable and marginalised group – to keep them off the street and provide them with opportunities to change their lives.

A total of 339 ex-prisoners used the service last year and of these people, 128 were newly returned. We have seen a steep increase in arrivals since the start of 2022. Due to the pandemic our office remained closed for a large portion of the year, meaning that new arrivals could not be directed to our resettlement unit, where they would normally receive a warm welcome, initial guidance and be housed in emergency accommodation. To ensure the safety of our service users and staff, everyone has received our tailored one-to-one support over the phone or on Zoom and been assured emergency accommodation on arrival to prevent street homelessness.

“Coming to the UK, my saving grace was Prisoners Abroad whom I had kept in contact with throughout my 13 months incarceration. After a brief stint of depression, I gathered myself and re-enrolled into university and started working for the NHS. I now have a career, a lovely wife and 2 wonderful children. Without the support of Prisoners Abroad, I wouldn't be where I am today.” – a returnee from the USA.

The support we provide is tailored to individual need and there are workshops as well as practical support sessions such as CV writing within our Work Preparation Programme (WPP) which helps returning prisoners find work and improve their work-related skills. We were pleased to welcome a new WPP coordinator to join our team in September, who has continued to run the programme remotely. By helping people in this way, we are building their confidence, giving them independence, and supporting their integration into UK society. This programme supports people during a critical stage of their resettlement.

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"It helped re-build my confidence after being out of work for a while." – a returnee who participated in the programme.

Plans in last year's report

- Managing any Covid-19 related backlog of deportees and changed methods of return e.g., greater use of charter flights
- Completion of 5-year National Lottery project and evaluation
- Commission a research project based on the service user experience of resettlement in the UK and produce a film to highlight the issues and prejudices people face returning from prison abroad and promote our service.

Achievements and performance

Due to the continuation of the pandemic, we maintained our support service delivering it remotely, which continued into this financial year. It remains an important service as many beneficiaries have no support network in the UK and we provide them with vital contact and structure to their lives at a time of great complexity. Without this they are at risk of homelessness, worsening ill health and sometimes harm.

We provided £80,813 for emergency accommodation, £21,762 for food and £11,537 for travel both in and outside London through our emergency grants programme. We provided £28,333 in grants to pay for housing deposits due to the ever-increasing difficulties in securing social housing. We provided £1,335 to enable service users to obtain a passport as an essential form of identification in order to get the bank account that is necessary to access any welfare benefits and when also applying for jobs.

To support new returnees we have continued to provide arrival packs that are distributed by our partner Heathrow Travel Care so that returnees are able to access support, emergency accommodation and weekly grants. We ensure that returnees receive phones that are ready to use so that contact can be established promptly. Throughout this period of delivering arrival packs, we have regularly altered and updated the information they contain with particular emphasis on the guidance around Covid-19 and the current state of restrictions and regulations in the UK.

Since April 2021, four charter flights from Australia have arrived in the UK meaning initial and immediate support is needed for services users who arrive on them. These flights have included a number of high-risk offenders. The Australian authorities' strategy of deporting UK citizens by charter flight has raised a number of challenges for Prisoners Abroad. Information flow between all agencies in the lead up to the flight is substantial and can be piecemeal, with all agencies working to their own information sharing protocols. The deportation of very vulnerable people also raises concerns for us around expectations of continuity of care, especially where the needs are pressing. Some service users have been highlighted as needing social services input and assessment on arrival, or prompt medical input. This is something we cannot guarantee however it is dependent on external services being able to respond. We are hoping to engage with key partners in discussions about what arrangements could be made between the Australian and UK authorities prior to deportation. We have had good communication and co-operation with Essex police in the lead up to the charter flights arriving and with the Stansted Chaplaincy who distribute the arrival packs and use this as means of engaging with the new arrivals.

"They helped sort out a 40-year-old pension problem. They found me a doctor when I had no permanent address. They were there when no one else was." – a returnee from Australia.

As restrictions have eased and with the availability of vaccines, we have moved away from accommodating people in single hotel rooms, which had become a huge drain on our housing budget. Our default is again to accommodate people in hostels. We do however take account of health needs and use our discretion to accommodate in a hotel room where necessary.

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The emotional impact of change can take its toll, so we have continued to run regular Zoom support groups for new returnees, including one specifically to those who had returned on a charter flight – this provides a good opportunity to get the same messages to everyone at the same time as we know returnees often stay in contact with each other and compare their situation and support one another. We have also run support groups specifically for over 65s and women. These groups provide a focused, positive and supportive environment for returnees during a time of great anxiety as they adapt to life in the UK.

Supporting people who aren't used to or able to use a smartphone has remained a consistent challenge of the pandemic, exacerbated by many services moving online, including councils. This has been a steep learning curve for many people and we have been active in guiding people to improve their ability to use technology where possible.

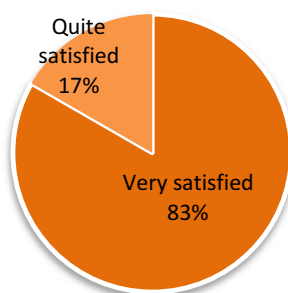
We are now in the final year of our three-year Comic Relief funding period and have commissioned some research into the experiences of our service users, and how we have been able to assist them. Academics from Middlesex University have been conducting the research whereby interviews with service users, staff and partners have taken place. This research will be presented later in the year containing client interviews and first-hand accounts of the lived experience of 'resettlement'.

Impact and evaluation

Feedback from ex-prisoners

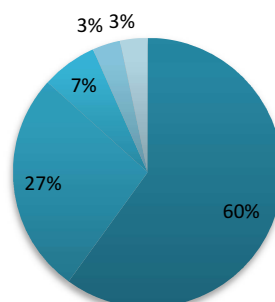
We continue to see excellent results in feedback for the resettlement service with a 100% satisfaction rate for the second year running. We ask specific questions about how support from the resettlement service has helped people returning from prison overseas and made them feel. Here are some details of the feedback from our service users:

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

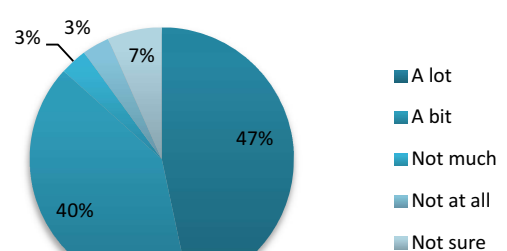


How much has the support you received from the Resettlement Service helped you to...

...feel less anxious?



...feel more confident?



■ A lot
■ A bit
■ Not much
■ Not at all
■ Not sure

Plans for the future

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

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

“When I first contacted Prisoners Abroad I did not know which way to turn or where to go for advice. You gave me hope and I do not feel quite so alone.” – a relative of a prisoner in Australia.

Goals and activities

- To reach family members who are increasingly vulnerable, with our range of family services.
- Address the additional needs of family members due to Covid-19.
- Increase family members' involvement with i) the development of services and ii) fundraising and communications.

We provide support to the families of British prisoners who primarily live in the UK as well as to those who live overseas. Family members struggle with stigma, loneliness, media intrusion, financial hardship and often feel they have no one to talk to or that they are being judged by others. The news that a loved one has been arrested can be all the more traumatic when the arrest takes place in a foreign country where there are language barriers and different legal procedures. Last year we supported 1,457 family members. This is on a par with the previous financial year, but less than what is 'usual' (2020: 2,049), for reasons relating specifically to Covid-19. With fewer arrests taking place and a similar number of people leaving prison as before (when Covid-19 restrictions allowed), the number of people who have a relative in prison overseas has decreased. We anticipate that numbers will return to previous levels once the global pandemic subsides.

Families have continued to be very concerned about Covid-19 and the safety of their family members in prison. We are helping them through this ordeal via our Freephone Helpline, Online Family Support Groups, our specialist Online Network where people can talk to each other anonymously via a supportive online portal, Volunteer Telephone Support and our Family Voices newsletter. All of these provide opportunities for people to talk to others in a similar situation to themselves and thereby find solidarity in shared experiences helping to combat the stigma and loneliness attached to imprisonment. Using our knowledge and partnership with the FCDO we are helping family members understand how Covid-19 may have affected their relative's immediate situation, reassuring them how we are continuing to support them with our life-saving grants, and advising how they can make contact and support them during this time.

“Thanks for being there at a time when it's very easy to feel lonely and somewhat lost... head down, spirits up.” – a relative of a prisoner in Australia.

We aim to reduce the suffering and isolation of this vulnerable and often invisible group and help alleviate their stress. We provide information about foreign prison conditions and criminal justice systems, and our multi-lingual team provides a wide range of practical and emotional support services.

Plans in last year's report

- Establish and extend monthly virtual themed meetings.
- Re-establish face-to-face regional groups when possible.
- Undertake a review of communications with family members after initial contact.
- Roll out plans to improve the quality of children's materials and communications between children and parents in prison.

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Achievements and performance

Despite the reduced numbers, Prisoners Abroad provided essential life-changing assistance to 1,457 family members throughout the year.

With many social distancing restrictions still in place, our regular Family Support Groups continued via virtual meetings – reaching groups in London (3), Liverpool (2), York (3), Birmingham (3), Brighton (2), Bath (3), Chelmsford (3) and Manchester (3). This totals 22 support groups held via Zoom, enabling attendees to access peer support, share experiences and interact. Feedback shows that the groups provide a sense of community and help to reduce the isolation experienced by families.

Throughout this year we have used the transition to Zoom as a continued opportunity to reach even more people. We have identified individuals who have similarities– be it country or theme. This helps focus the meetings and gives a vital platform for people to talk about their situations, air their concerns and be supportive of the challenges. It also provides a sense of community for those who have issues in common. Having a dedicated and confidential space to talk about one issue can help families feel less isolated and better equipped to deal with the situation. Zoom has also enabled us to extend invitations to guest speakers who would otherwise be unlikely to join, and invite families that don't live in the UK to participate.

“Our heartfelt thanks goes to out to you all. You were always there. I do wonder if you realise how much you do for people both prisoners, and their families and friends.” – a relative of a prisoner in France.

We have continued to pilot our Volunteer Telephone Support Service, designed for vulnerable individuals who we identify as needing an additional level of support. It has been particularly valuable at a time when family members are more anxious and isolated than usual and often reliant on phone assistance. 15 people have been supported through Volunteer Telephone Support over the last year from our small group of dedicated volunteers. Feedback tells us that those we contacted would not have otherwise accessed any support.

“I just wanted to thank you for your support over these years, you have made me feel not alone and I thank you for that.” - a relative of a prisoner in Spain.

Our online family network that supports family members in a secure and anonymous way has now moved to a different server to improve security and speed. The heightened security reassures those using it, giving an additional sense of safety when talking about their situations on an online domain.

“I would like to add how my mum talks about meeting with other families in a similar situation. They can relate to her in these difficult times and help answer her questions.” – a prisoner in Australia on how we supported his mother.

This year we have incorporated our mental health leaflet for families into the new family referral pack. This new pack is being sent to family members shortly after first contact with Prisoners Abroad. The information in this pack contains materials to help them in navigating the challenges of having a relative in prison overseas, with a particular focus on how they can maintain their own mental well-being. These were distributed to all family members that we support to help guide them through this difficult time, and are also available on our website so that we will reach even more people. We have piloted a new scheme which is to follow up with family members after they have received this, to make sure they understand the materials and to ascertain what additional support they may need. In addition to this, we have revised our family registration leaflet to incorporate changes in the service due to the pandemic.

“Over the phone - you made something unbearable, manageable right from the start.” – a relative of a prisoner in France.

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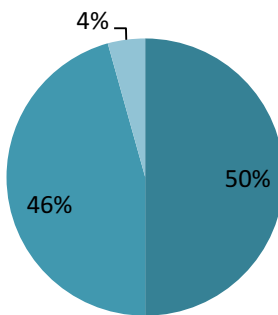
Impact and Evaluation

Feedback from family members

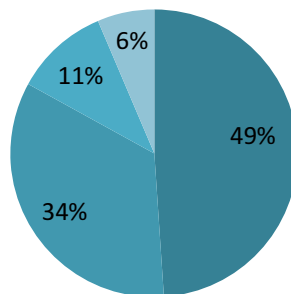
As outlined above, the online support and information groups continue to have a positive impact on the well-being of families of prisoners overseas, helping them to cope and to find support from other people in a similar situation. The charts below show feedback from 47 people who attended the groups last year.

How much did attending the Family Support Group help you to...

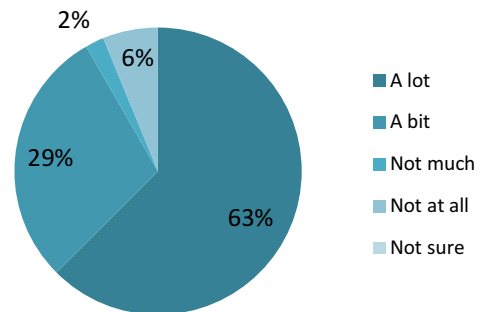
...cope with the emotional impact of imprisonment?



...get support from other families?



...feel less isolated?



■ A lot
■ A bit
■ Not much
■ Not at all
■ Not sure

"It's good to listen to others who are going through the same situation we find ourselves in and also as others are at different stages of their journey. It gives us a chance to put forward how we coped through the different stages."

Mother of a prisoner

"It made me feel less alone and made my anxiety about my brother being deported lessen compared to before the meeting. I am so grateful to you for arranging this."

Sister of a prisoner

Plans for the future

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

ORGANISATIONAL SUPPORT – the structure that supports our core services.

"We make monthly donations to try and keep up the work Prisoners Abroad does, especially in places like South America and Asia, where prisoners are having a truly terrible time." – a supporter and legacy pledger.

Goals and activities

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

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Plans in last year's report

- Transition back to the office when possible and review changes to working with service users and ensuring safe premises
- Create our new 3-year organisational strategy
- Restart our events programme (on and off line) after being on hold due to Covid-19, including a legacy event and the autumn event celebrating our partnership with the FCDO
- Continue to implement and adapt our Covid-19 strategy

Achievements and performance

"I was hugely impressed by the vital work that Prisoners Abroad does. Without them, ex-prisoners returning to the UK would receive little or no assistance with their rehabilitation. The practical support that Prisoners Abroad provides makes a real impact in reducing homelessness and reoffending and gives people a second chance to make a positive contribution in society." – a trust funder.

Prisoners Abroad could not have anticipated the extended length of time Covid-19 would impact on our delivery of services and our operational functions, but with proven systems in place to work successfully outside the office, we were able to provide continuity of service and adapt to the changing situation as required. A partial office return enabled essential tasks to be carried out. Trustees and the Senior Management Team reviewed risks and plans on a regular basis.

Our new organisational strategy was approved by the Board of Trustees in March 2022. It was created in collaboration with trustees, staff, service users and stakeholders and sets out our ambitions over the next 4 years to develop and expand the quality and impact of our services, underpinned by a strong and resilient staff and infrastructure.

During the year Dean Harris stepped down from trusteeship and Mary Catterall and Vivienne Nathanson reached the end of their terms of office. We are most grateful to all of them for their help, support and expertise. Desmond Skyers became a Trustee in March 2022. Desmond is a former service user, having received support from Prisoners Abroad whilst in prison and upon his return to the UK. Our patron as Bishop of prisons changed with Bishop Rachel Treweek replacing Rev. James Langstaff.

In February we were deeply saddened by the death of the last of our three founders. Joe Parham had been an ever supportive and inspirational presence for us for so many years and is much missed. We were also sad to lose Sir Martin Berthoud, a long time patron who raised a lot of money to fund our work and supported us in any way he could. We were sorry too to hear of the death of our former patron Roger Graef.

After a hiatus of nearly two years, we were delighted to hold two in-person events. A reception at Lancaster House hosted by Rt Hon Amanda Milling Minister for Asian and the Middle East and a supporter event at Goldsmiths' Hall hosted by Sir David Wootton. We have also been meeting donors and supporters on Zoom instead of in-person meetings to ensure they are updated and connected to our work.

Plans for the future

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

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

FINANCIAL REVIEW

Last year, we ended the 2020-21 financial year with a comfortable surplus of £153,000 and free reserves of £505,000. It was the first year of the pandemic and our usual fundraising activities were curtailed due to Covid restrictions. Fortunately, we maintained our income due to various funders offering additional Covid support and other one-off gifts. We were able to continue offering a high level of service provision, but overall expenditure was reduced due to cancelled fundraising events, office closure and improved lease terms with our landlord.

In this reporting year, 2021-22, although restrictions continued into the second year of the pandemic and continued to hamper our ability to fundraise, most one-off Covid grants were no longer available. Despite additional support from the FCDO and other funders and the efforts of our fundraising team, our income was reduced by £175,433 from the prior year. Our trustee board had anticipated that fundraising would be extremely challenging and like many organisations, decided to use reserves to maintain the level of service provision for our beneficiaries and staff capacity. The 2021-22 year has ended with a deficit of £105,505 and free reserves reducing to £458,088.

The trustees recognised that this level of expenditure cannot continue to be supported by reserves until fundraising activity is able to return to its previous levels. A reduction in staff costs and other activities has taken place at the beginning of 2022 year in readiness for the challenging months ahead. Our three-year forecasting suggests a return to surplus by 2024-25.

The FCDO was able to increase its support for our overseas prisoner service to £421,100, which included continued funding for the Human Rights Advisor posts. Once again, they provided the historic Lancaster House for our annual reception to the delight of our guests. This reception is an opportunity for us to cultivate new supporters as well as thank existing donors.

HM Prison and Probation Service, an agency of the Ministry of Justice, provided funding as part of a multi-year agreement towards our resettlement services, which provides practical support and advice to returnees during both the pre and post release period.

This was the final year of the National Lottery Community Fund grant toward the 'Rebuilding Troubled Lives' project. Comic Relief continued its support into what was the start of the third year of its grant towards the 'Safe Place to Be' project. Last year, both these funders provided additional one-off Covid funding which allowed us to pay for increased costs for our returnees during the Covid lockdown period and created an immense difference for those returning during this very difficult period.

Magazine publishers continued to provide magazines for our overseas clients who are grateful for this important source of reading material. Gifts in-kind have increased further by a generous donation from Vodafone of prepaid SIM cards. Mobile phones are so important to our resettlement clients who need to contact DWP, friends and relatives, and navigate modern UK life.

We are very grateful to all our donors for their continued support during what has been another very challenging year.

Expenditure on charitable activities increased by £89,345 from last year's figure of £1,339,071 to £1,428,416. As noted in the services activity sections above, the cost of our resettlement grants increased by £34,788 due to the steep increase in returnees because of the resumption of international travel plus the deportation flights from Australia.

General office expenditure stayed below pre-Covid levels due to the office closure during lockdowns and the favourable terms of the new office lease that was renegotiated in 2020.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

The cost of raising funds decreased slightly by £6,200. The loosening of Covid-19 restrictions allowed us to once again hold our annual in-person events. Not only did we hold the reception at Lancaster House but also our annual dinner at Goldsmiths' Hall, which saw an increase in the number of guests and funds raised.

Reserves policy and going concern

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

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

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

Restricted reserves at the end of the year were £31,955 and these were not available for the general purposes of the charity. Free reserves at 31 March 2022 were £458,088 (2021: £505,245) and comprise of unrestricted funds less net fixed assets which are held in a designated fund. The reduction of £47,157 in free reserves comprises the unrestricted deficit in the year of £70,159 offset by the £23,002 reduction in the net book value of fixed assets.

Following the annual review of projected income and expenditure, the Trustees established that the organisation still requires reserves of £525,000 - £575,000 (2021: £525,000 - £575,000) for the risk mitigation element. We plan to reach the target level within the next 3 years.

The Trustees have the power to make any investment which they see fit. Currently, cash reserves are held in a deposit account. The Trustees consider that this remains the most appropriate form of investment at present. Following the assessment as noted in accounting policy 1.1, the Trustees are of the view that the charity is a going concern for a period of 12 months from the approval of these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

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

Method of appointment or election of the Trustees

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

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

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

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

Induction and training of Trustees

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

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

Organisational structure and decision making

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

Charity Fundraising Disclosures

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

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

We have a system to record fundraising complaints that we receive at Prisoners Abroad. These are dealt with on an individual basis. There was one complaint received during this reporting period relating to an appeal asking supporters to consider donating money saved as a result of the pandemic.

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

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

Pay policy for senior staff

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

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

Normally, members of the Senior Management Team are recruited to their assigned salary band. Occasionally, the Trustees will determine if the rate of pay needs to be amended to take account of significant external factors affecting recruitment to a specific role. Staff receive a range of enhanced benefits e.g. sick pay, maternity/paternity pay as well as annual leave and pension contributions.

Relationships with other organisations

The Charity works closely with the FCDO and HMPPS to support its service users. It also has an extensive network of relationships with other non-profit organisations.

Volunteers

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

Risk management

During the year the Governance & Risk Committee, comprising Trustees and senior staff reviewed how we assess and measure risk. The key items that ranked most highly were:

- Risk of inadequate level of fundraising – an ongoing concern in a challenging economic environment.
- Temporary impact of redundancies – risk of reduced delivery capacity in service delivery, governance, HR and office management.

The high-risk items are reported on at each board meeting and reviewed regularly by the Senior Management Team. In addition, these high-risk items are reviewed twice a year by the Governance & Risk Committee. The Trustee Board reviews the full risk register once a year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.

PRISONERS ABROAD

Trustees' Report For the year ended 31st March 2022

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

In so far as the as the Trustees are aware:

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

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

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

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

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

AUDITORS

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

APPROVAL

The report was approved by the Trustees on 28 September 2022 and signed on its behalf by:

Nick Prettejohn, Chair

PRISONERS ABROAD

Legal and Administrative Information For the year ended 31st March 2022

Trustees	Chrissie Ashley Martin Atkinson, FCA Treasurer Mary Catterall Emma Douglas Tim Hailes Nick Hardwick, CBE Vice-Chair Dean Harris Phil Maguire OBE Dr Vivienne Nathanson Lord Neuberger Nick Prettejohn, Chair Toby Rogers Desmond Skyers Nick Smart Naetha Uren	resigned 17 December 2021 resigned 2 September 2021 resigned 16 December 2021 resigned 1 July 2021 appointed 30 March 2022
Company Secretary	Zeta MacDonald	
Key Management Personnel	Chief Executive Deputy Chief Executive Head of Service Delivery Head of Finance	Pauline Crowe, OBE Zeta MacDonald Theresa Gilson Nancy Wright
Company number	04333963	
Registered Charity number	1093710	
Registered Office	89-93 Fonthill Road, London, N4 3JH Switchboard 020 7561 6820 Helpline 0808 172 0098 (free from all UK landlines and mobiles) Website http://www.prisonersabroad.org.uk Email info@prisonersabroad.org.uk	
Auditors	Moore Kingston Smith 9 Appold Street, London, EC2A 2AP	
Solicitors	Hogan Lovells Atlantic House, Holborn Viaduct, London, EC1A 2FG	
Bankers	National Westminster Bank plc 218 Upper Street, London, N1 1SA CCLA Investment Management Ltd COIF Charity Funds 85 Queen Victoria Street, London, EC2V	

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

Opinion

We have audited the financial statements of Prisoners Abroad ('the company' for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately

PRISONERS ABROAD

Independent Auditor's Report to the Members of Prisoners Abroad For the year end March 2022

to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

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

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

Use of this report

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

Luke Holt (Senior Statutory Auditor)

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

Date: 05 October 2022

9 Appold Street

London,

EC2A 2AP

PRISONERS ABROAD

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

For the year ended 31 March 2022

		Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
	Note						
INCOME FROM							
Donations and legacies	2	1,006,700	604,162	1,610,862	1,125,628	660,549	1,786,177
Investments - bank interest		-	103	103	-	221	221
TOTAL INCOME		<u>1,006,700</u>	<u>604,265</u>	<u>1,610,965</u>	<u>1,125,628</u>	<u>660,770</u>	<u>1,786,398</u>
EXPENDITURE ON							
Raising funds	3	-	288,054	288,054	-	294,254	294,254
Charitable activities	4	1,042,046	386,370	1,428,416	1,118,465	220,606	1,339,071
TOTAL EXPENDITURE		<u>1,042,046</u>	<u>674,424</u>	<u>1,716,470</u>	<u>1,118,465</u>	<u>514,860</u>	<u>1,633,325</u>
Net income/(expenditure) and movement in funds		(35,346)	(70,159)	(105,505)	7,163	145,910	153,073
RECONCILIATION OF FUNDS							
Total funds brought forward		67,301	627,170	694,471	60,138	481,260	541,398
Total funds carried forward		<u>31,955</u>	<u>557,011</u>	<u>588,966</u>	<u>67,301</u>	<u>627,170</u>	<u>694,471</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 27 to 36 form part of these financial statements.

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2022

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		98,923		121,925
CURRENT ASSETS					
Debtors	11	197,116		183,038	
Cash at bank and in hand		383,457		468,470	
Total Current Assets		580,573		651,508	
LIABILITIES					
Creditors falling due within one year	12	(90,530)		(78,962)	
NET CURRENT ASSETS			490,043		572,546
Total Assets less Liabilities			588,966		694,471
THE FUNDS OF THE CHARITY					
Unrestricted Funds					
Designated Funds - Fixed Assets	14	98,923		121,925	
Free Reserves	14	458,088		505,245	
			557,011		627,170
Restricted Funds	14		31,955		67,301
Total Charity funds			588,966		694,471

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

The financial statements were approved and authorised for issue by the Trustees on 28 September 2022 and signed on their behalf by:

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

The notes on pages 27 to 36 form part of these financial statements.

PRISONERS ABROAD

STATEMENT OF CASHFLOWS

For the year ended 31 March 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash (used in)/provided by operating activities	16	<u>(80,190)</u>	<u>183,798</u>
CASH USED IN INVESTING ACTIVITIES			
Interest Income		103	221
Purchase of tangible fixed assets		(4,926)	-
Cash (used in)/provided by investing activities		<u>(4,823)</u>	<u>221</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Capital payments made against bank loan		-	-
Cash used in Financing		<u>-</u>	<u>-</u>
(Decrease)/increase in cash and cash equivalents in the year		(85,013)	184,017
Cash and cash equivalents at the beginning of the year		468,470	284,452
Total cash and cash equivalents at the end of the year		<u><u>383,457</u></u>	<u><u>468,470</u></u>
ANALYSIS IN CHANGES IN NET DEBT			
	As at April 2021	Cashflows	As at April 2022
Cash at Bank	468,470	(85,013)	383,457
Total	<u><u>468,470</u></u>	<u><u>(85,013)</u></u>	<u><u>383,457</u></u>

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2022

ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

1.2.

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

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

Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Charity holds reserves to mitigate the impact of any sudden loss in income or increase in expenditure. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, the Charity therefore continues to adopt the going concern basis in preparing its financial statements.

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

1.3. Company status

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 19. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

1.4. Fund accounting

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

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

1.5. Income

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

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

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2022

1. ACCOUNTING POLICIES (continued)

1.6. Expenditure

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

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

Communications costs of disseminating information are included in charitable activities.

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

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

1.7. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

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

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

1.8. Taxation and VAT

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

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

1.9. Operating leases

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

1.10. Employee benefits

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

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2022

1. ACCOUNTING POLICIES (continued)

1.11. Pensions

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

1.12. Gifts in Kind

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

1.13. Critical accounting estimates and areas of judgement

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

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

1.14. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The charity does not have any bank loans.

1.15. Cash and cash equivalents

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

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Foreign Commonwealth and Development Office	421,100	-	421,100	385,500	-	385,500
Ministry of Justice HMPPS	265,000	-	265,000	265,000	-	265,000
The National Lottery Community Fund	51,900	-	51,900	122,700	-	122,700
The National Lottery Community Fund & HM Government	-	-	-	39,813	-	39,813
Comic Relief	97,200	-	97,200	137,000	-	137,000
Trust grants	171,500	207,600	379,100	170,615	293,600	464,215
Individual & corporate donations	-	364,484	364,484	5,000	337,974	342,974
Legacies	-	9,482	9,482	-	14,000	14,000
Gifts in-kind & sundry income	-	22,596	22,596	-	14,975	14,975
Total	<u>1,006,700</u>	<u>604,162</u>	<u>1,610,862</u>	<u>1,125,628</u>	<u>660,549</u>	<u>1,786,177</u>

3 COSTS OF RAISING FUNDS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Staff costs	-	192,188	192,188	-	215,684	215,684
Governance and Support costs	-	18,731	18,731	-	13,844	13,844
Other costs	-	77,135	77,135	-	64,725	64,725
Total	<u>-</u>	<u>288,054</u>	<u>288,054</u>	<u>-</u>	<u>294,254</u>	<u>294,254</u>

4 CHARITABLE ACTIVITY COSTS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Client Services:						
Overseas Prisoners Service	399,579	93,226	492,805	384,524	77,071	461,595
Family Service	144,224	122,278	266,502	151,052	118,226	269,278
Resettlement Service	498,243	170,866	669,109	582,889	25,309	608,198
Total	<u>1,042,046</u>	<u>386,370</u>	<u>1,428,416</u>	<u>1,118,465</u>	<u>220,606</u>	<u>1,339,071</u>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

4 CHARITABLE ACTIVITY COSTS (continued)

Summary by expenditure type	Direct Staff Costs 2022 £	Direct Client Costs 2022 £	Other Direct Costs 2022 £	Governance & Support Costs 2022 £	Total 2022 £
Client Services:					
Overseas Prisoners Service	274,243	81,695	90,237	46,630	492,805
Family Service	200,087	2,280	45,920	18,215	266,502
Resettlement Service	327,366	142,445	136,933	62,365	669,109
Total	<u>801,696</u>	<u>226,420</u>	<u>273,090</u>	<u>127,210</u>	<u>1,428,416</u>
	2021 £	2021 £	2021 £	2021 £	2021 £
Client Services:					
Overseas Prisoners Service	238,437	91,539	94,020	37,599	461,595
Family Service	201,228	850	52,340	14,860	269,278
Resettlement Service	337,985	107,656	111,614	50,943	608,198
Total	<u>777,650</u>	<u>200,045</u>	<u>257,974</u>	<u>103,402</u>	<u>1,339,071</u>

5 DIRECT CLIENT COSTS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Prisoner welfare & survival	57,900	-	57,900	68,080	-	68,080
Prisoner health	17,549	-	17,549	18,233	-	18,233
Prisoner education & personal development	1,046	-	1,046	726	-	726
Prisoner magazine subscriptions	-	5,200	5,200	-	4,500	4,500
Family travel	2,280	-	2,280	850	-	850
Resettlement emergency accommodation	80,813	-	80,813	69,668	-	69,668
Resettlement travel	11,537	-	11,537	6,489	-	6,489
Resettlement subsistence	21,762	-	21,762	17,425	-	17,425
Resettlement housing access	28,333	-	28,333	14,075	-	14,075
Total	<u>221,220</u>	<u>5,200</u>	<u>226,420</u>	<u>195,545</u>	<u>4,500</u>	<u>200,045</u>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

6 SUPPORT COST SUMMARY BY ACTIVITY

	Raising Funds 2022 £	Charitable Activities 2022 £	Total 2022 £	Raising Funds 2021 £	Charitable Activities 2021 £	<i>Total 2021 £</i>
Executive support	7,950	23,850	31,800	4,415	13,245	<i>17,660</i>
Human Resource support	769	14,607	15,376	667	12,680	<i>13,347</i>
Finance	8,698	63,784	72,482	7,629	55,943	<i>63,572</i>
Governance	1,314	24,969	26,283	1,133	21,534	<i>22,667</i>
Total	18,731	127,210	145,941	<i>13,844</i>	<i>103,402</i>	<i>117,246</i>

7 NET INCOME/(EXPENDITURE)

	2022 £	<i>2021 £</i>
This is stated after charging:		
Operating lease payments	98,670	<i>100,950</i>
Depreciation of tangible fixed assets owned by the charity	27,929	<i>28,252</i>
Auditors' remuneration - audit service net of VAT	8,412	<i>7,917</i>

8 STAFF COSTS AND NUMBERS

	2022 £	<i>2021 £</i>
Wages and salaries	962,080	<i>941,463</i>
Social security costs	100,086	<i>94,573</i>
Pension costs	66,620	<i>64,500</i>
Total	1,128,785	<i>1,100,536</i>

Included within wages and salaries are redundancy costs totalling £9,779 (2021: £2,421).

The average number of staff employed was 31 (2021: 27) and the average number of full time equivalent employees during the year was as follows:

	2022 No.	<i>2021 No.</i>
Overseas Prisoner Support Service	9	<i>8</i>
Family Support Service	5	<i>5</i>
Resettlement Service	7	<i>6</i>
Support and Governance	3	<i>3</i>
Fundraising	3	<i>3</i>
Total	27	<i>25</i>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

8 STAFF COSTS AND NUMBERS (continued)

The following number of employees received employment benefits (excluding employer pension costs) during the year in bandwidths of costs greater than £60,000.

	2022	<i>2021</i>
	No.	<i>No.</i>
£60,000 - £69,999	1	<i>-</i>
£70,000 - £79,999	1	<i>1</i>

Trustees and key management personnel

No Trustee received remuneration in the period (2021: £Nil). Total travel expenses of £80 (2021: £Nil) were paid to 1 Trustee (2021: 0) during the period.

Total donations received from Trustees were £25,664 (2021: £5,348).

There were no other related party transactions during the year.

Key management personnel include the Trustees, Chief Executive and senior staff reporting directly to the Chief Executive. The total employee benefits, including employer's NIC and pension contributions of the charity's key management personnel were £282,433 (2021: £277,631).

9 PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the fund and amounted to £66,620 (2021: £64,500). There was an outstanding contribution payable to the fund at the balance sheet date of £8,043 (2021: £7,127).

10 TANGIBLE FIXED ASSETS

	Land and buildings £	Furniture, fittings and equipment £	Total £
Cost			
At 1 April 2021	13,482	290,202	303,684
Additions	-	4,926	4,926
Disposals	-	(17,610)	(17,610)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	13,482	277,518	291,000
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	6,170	175,589	181,758
Charge for the year	1,242	26,687	27,929
Disposals	-	(17,610)	(17,610)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	7,412	184,665	192,077
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	6,070	92,853	98,923
	<hr/>	<hr/>	<hr/>
<i>At 31 March 2021</i>	<i>7,312</i>	<i>114,613</i>	<i>121,925</i>
	<hr/>	<hr/>	<hr/>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

11 DEBTORS

	2022 £	2021 £
Due within one year		
Sundry debtors	3,600	-
Accrued income	135,523	126,599
Prepayments	57,993	56,439
Total	<u>197,116</u>	<u>183,038</u>

12 CREDITORS

	2022 £	2021 £
Amounts falling due within one year		
Trade creditors	18,658	3,263
Social security and other taxes	28,904	24,295
Other creditors	17,463	19,000
Accruals	25,505	32,404
Total	<u>90,530</u>	<u>78,962</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	-	98,923	98,923	-	121,925	121,925
Current assets	31,955	548,618	580,573	67,301	584,207	651,508
Creditors due within one year	-	(90,530)	(90,530)	-	(78,962)	(78,962)
Total	<u>31,955</u>	<u>557,011</u>	<u>588,966</u>	<u>67,301</u>	<u>627,170</u>	<u>694,471</u>

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

14 STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Restricted Funds				
The National Lottery Community Fund	17,247	51,900	69,147	-
Ministry of Justice - HMPPS	-	265,000	265,000	0
Foreign Commonwealth and Development Office	-	421,100	421,100	0
Comic Relief	9,925	97,200	106,033	1,092
Other donors	40,129	171,500	180,766	30,863
Total Restricted Funds	67,301	1,006,700	1,042,046	31,955
Total Unrestricted Funds	627,170	604,265	674,424	557,011
Total Funds at 31 March 2022	694,471	1,610,965	1,716,470	588,966
<i>At 31 March 2021</i>	<i>541,398</i>	<i>1,786,398</i>	<i>1,633,325</i>	<i>694,471</i>
			2022	2021
			£	£
Unrestricted Funds				
Designated Funds - Fixed Assets			98,923	121,925
Free Reserves			458,088	505,245
Total Unrestricted Funds			557,011	627,170

Grants received for specific programmes are accounted for as restricted funds. The balance on restricted funds at 31 March 2021 arises from grants on which some expenditure is still to be incurred in the next financial year.

Key restricted funding during the year included:

The FCDO provided funding for the overseas prisoner support service and the Human Rights Advisor post.

The Tolkien Trust and The Persula Foundation and the The Evan Cornish Foundation continued to support our overseas prisoners' grants.

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

The Dulverton Trust continued their support of family service as part of their 3 year grant.

The family service was further supported by The Dulverton Trust and The Michael and Shirley Hunt Charitable Trust

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

Comic Relief continued to fund our Preventing Homelessness after Imprisonment Abroad project.

The National Lottery Community Fund continued to fund our resettlement service Rebuilding Lives Project.

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

The resettlement service was further supported by The Beatrice Laing Trust, The Valentine Trust, The 29th of May 1961 Charitable Trust, The Steel Charitable Trust, The Goldsmith's Company Charity,

The Van Neste Foundation funded our Work Preparation Programme to support our resettlement clients back into work.

PRISONERS ABROAD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

15 OPERATING LEASE COMMITMENTS

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

	Land and buildings	
	2022	2021
	£	£
Falling due:		
Within 1 year	98,670	98,670
Between 2 and 5 years	320,678	419,348
Over 5 years	-	-
Total	<u>419,348</u>	<u>518,018</u>

Amounts payable in respect of operating leases are shown above, analysed according to the amount falling due in the given year. £98,640 was paid against the lease in the current year.

16 OPERATING ACTIVITIES

	Total Funds 2022 £	<i>Total Funds 2021 £</i>
Net movement in funds	(105,505)	153,073
Add back depreciation charge	27,929	28,252
Deduct interest shown in investing activities	(103)	(222)
(Increase)/decrease in debtors	(14,078)	(9,511)
Increase/(decrease) in creditors	11,567	12,205
Cash (used in)/provided by operating activities	<u>(80,190)</u>	<u>183,798</u>

17 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year or in the prior year.

18 CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 March 2022 (2021 none).