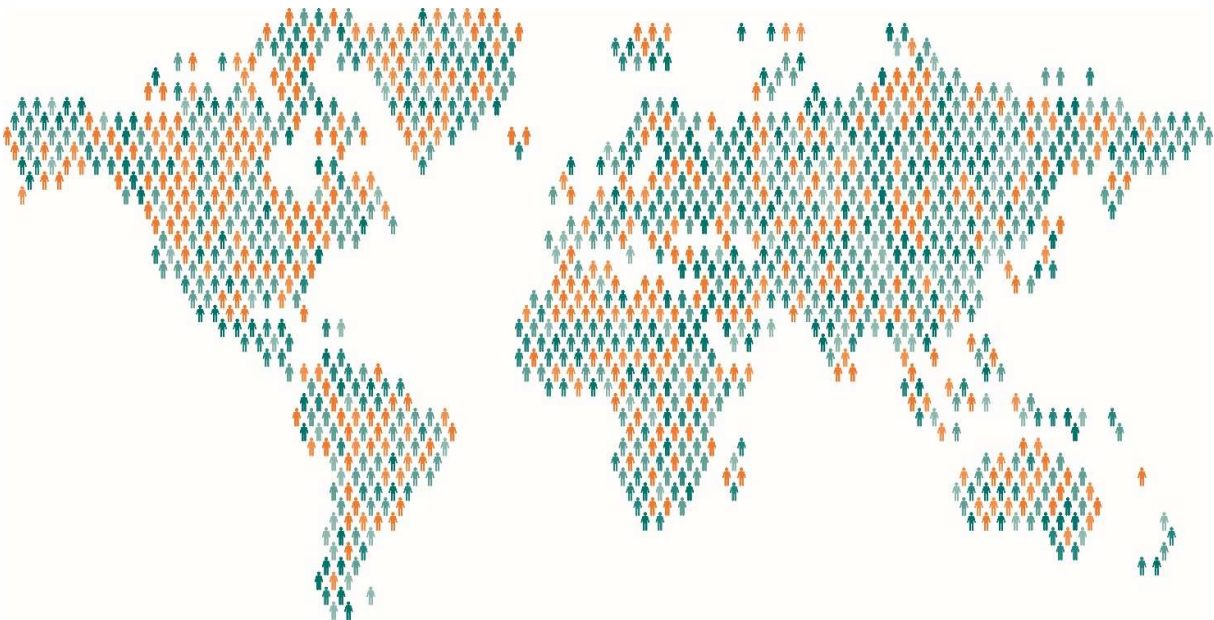




TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024



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

Contents

Trustees' report	1-23
About Prisoners Abroad	1
Supporting British people in prison overseas	2
Rebuilding positive lives in the UK after prison overseas	6
Hope and support for the families of British people in prison	10
Organisational support	14
Financial review	17
Structure, governance and management	19
Statement of trustees' responsibilities	21
 Legal and administrative information	 24
 Independent auditor's report	 25-28
 Statement of financial activities	 29
 Balance sheet	 30
 Statement of cashflows	 31
 Notes to the financial statements	 32-41

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

Our objectives

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

Our strategic aims

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

Public benefit

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

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

How we work

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Supporting British people in prison overseas

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

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

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

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

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

Achievements and performance

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

Christopher Stacey, Chief executive

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

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

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

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

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

Impact and evaluation

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

Plans for the future

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

Rebuilding positive lives in the UK after prison overseas

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

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

Returnee from the USA.

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

Achievements and performance

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

Impact and evaluation

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

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

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

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

Plans for the future

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

Hope and support for the families of British people in prison

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

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

Mother of a prisoner in France

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Achievements and performance

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

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

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

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

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

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

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

A family member after the London day

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

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

A family member after the Manchester group

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

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

A family member after the Bristol group

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

Daughter of a prisoner in Japan

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

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

Impact and evaluation

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

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

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

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

Plans for the future

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Organisational support

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

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

Prisoner in Spain

Achievements and performance

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

Within our trustee board:

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

Within our staff team:

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

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

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

Our workforce commitments on diversity are that:

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

(1) Induct our new chief executive, Christopher Stacey

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

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

(2) Invest in the infrastructure of the organisation

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

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

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

(3) Recruit a family service user trustee

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

Plans for the future

1. Develop our next organisational strategy

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

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

Financial review

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

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

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

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

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

Reserves policy and going concern

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

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

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

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

Structure, governance and management

Constitution

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

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

Organisational structure and decision making

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

Governance

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Method of appointment or election of the trustees

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

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

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

Induction and training of trustees

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

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

Safeguarding

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

Charity fundraising disclosures

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Complaints

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

Pay policy for senior staff

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

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

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

Relationships with other organisations

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

Volunteers

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

Risk management

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

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

Statement of trustees' responsibilities

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

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

In so far as the trustees are aware:

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2024

Auditors

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

Approval

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

Nick Prettejohn, Chair

Legal and administrative information

For the year ended 31st March 2024

24

PRISONERS ABROAD

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

PRISONERS ABROAD

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Our approach was as follows:

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

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

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

PRISONERS ABROAD

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

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

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

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

Use of this report

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

Luke Holt (Senior Statutory Auditor)

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

9 Appold Street

London

EC2A 2AP

PRISONERS ABROAD

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

For the year ended 31 March 2024

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

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

All income and expenditure derive from continuing activities.

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

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2024

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

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

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

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

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

PRISONERS ABROAD

STATEMENT OF CASHFLOWS

For the year ended 31 March 2024

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

ANALYSIS IN CHANGES IN NET DEBT

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

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

1. Accounting policies

1.1. Basis of preparation of financial statements

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

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

Going concern

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

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

1.2. Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 25. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.3. Fund accounting

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

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

1.4. Income

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

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

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

1. Accounting policies (continued)

1.5. Expenditure

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

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

Communications costs of disseminating information are included in charitable activities.

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

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

1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

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

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

1.7. Taxation and VAT

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

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

1.8. Operating leases

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

1.9. Employee benefits

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

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

1. Accounting policies (continued)

1.10. Pensions

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

1.11. Gifts in kind

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

1.12. Critical accounting estimates and areas of judgement

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

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

1.13. Financial instruments

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

1.14. Cash and cash equivalents

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

PRISONERS ABROAD

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

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

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

3 COSTS OF RAISING FUNDS

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

4 CHARITABLE ACTIVITY COSTS

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

PRISONERS ABROAD

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

4 CHARITABLE ACTIVITY COSTS (continued)

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

5 DIRECT CLIENT COSTS

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

PRISONERS ABROAD

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

6 SUPPORT COST SUMMARY BY ACTIVITY

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

7 NET INCOME/(EXPENDITURE)

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

8 STAFF COSTS AND NUMBERS

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

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

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

PRISONERS ABROAD

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

8 STAFF COSTS AND NUMBERS (continued)

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

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

Trustees and key management personnel

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

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

There were no other related party transactions during the year.

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

9 PENSION COMMITMENTS

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

10 TANGIBLE FIXED ASSETS

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

PRISONERS ABROAD

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

11 DEBTORS

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

12 CREDITORS

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

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

14 STATEMENT OF FUNDS

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

PRISONERS ABROAD

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

14 STATEMENT OF FUNDS (continued)

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

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

Key restricted funding during the year included:

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

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

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

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

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

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

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

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

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

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

PRISONERS ABROAD

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

15 OPERATING LEASE COMMITMENTS

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

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

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

16 OPERATING ACTIVITIES

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

17 RELATED PARTY TRANSACTIONS

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

18 CAPITAL COMMITMENTS

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