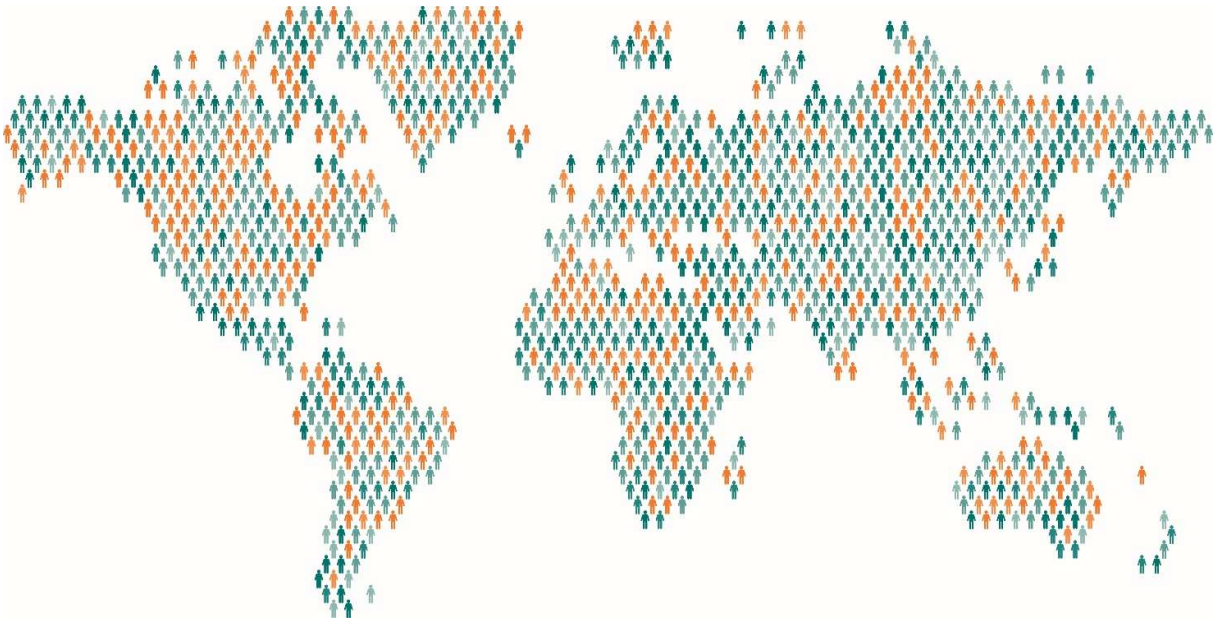




TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025



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

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PRISONERS ABROAD

Trustees' report For the year ended 31 March 2025

About Prisoners Abroad

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

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

Our charitable objects

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

Our strategic priorities

Our strategic aims in this financial year were to:

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

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

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

Public benefit

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

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

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How we work

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

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

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

Our partnership with the UK government

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

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

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

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

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

Supporting British people in prison overseas

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

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

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

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

Achievements and activities

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

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

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

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

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

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

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

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

Key achievements

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

Asia/Pacific

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

Americas

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

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Europe/Asia

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Impact and evaluation

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

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

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

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

Plans for the future

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

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

Hope and support for the families of British people in prison

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

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

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

Achievements and activities

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

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

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

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

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

Key achievements

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

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

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

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

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

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

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

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

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

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

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

Mother of a prisoner

Impact and evaluation

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

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

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

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

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

Plans for the future

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

Building positive lives in the UK after prison abroad

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

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

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

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

Achievements and activities

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

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

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

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

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

Key achievements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(4) Review resettlement information on website

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

Impact and evaluation

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

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

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

Plans for the future

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

Organisational support

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

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

Person in prison in Spain

Key achievements

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

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

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

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

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

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

(1) Develop our next organisational strategy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Plans for the future

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

Financial review

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure

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

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

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

Overall

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

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

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

Reserves policy, investments and going concern

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

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

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

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

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

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

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

Structure, governance and management

Constitution

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

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

Organisational structure and decision making

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

Governance

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

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

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Method of appointment or election of the trustees

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

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

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

Induction and training of trustees

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

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

Safeguarding and whistleblowing

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

Environment and sustainability

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

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

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

Charity fundraising disclosures

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

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

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

Complaints

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

Pay policy for senior staff

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

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

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

Relationships with other organisations

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

Volunteers

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

Risk management

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2025

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

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

Statement of trustees' responsibilities

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

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

In so far as the trustees are aware:

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

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

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

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

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

PRISONERS ABROAD

Trustees' report For the year ended 31 March 2025

Auditors

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

Approval

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

Nick Prettejohn, Chair

PRISONERS ABROAD

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

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

PRISONERS ABROAD

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

PRISONERS ABROAD

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

PRISONERS ABROAD

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

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

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

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

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

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

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

PRISONERS ABROAD

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

Our approach was as follows:

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

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

Use of our report

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



22nd August 2025

Luke Holt (Senior Statutory Auditor)

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

9 Appold Street
London
EC2A 2AP

PRISONERS ABROAD

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

For the year ended 31 March 2025

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

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

All income and expenditure derive from continuing activities.

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

PRISONERS ABROAD

Company Number 04333963

BALANCE SHEET

As at 31 March 2025

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

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

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

Nick Prettejohn
Chair

Martin Atkinson
Treasurer

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

PRISONERS ABROAD

STATEMENT OF CASHFLOWS

For the year ended 31 March 2025

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

ANALYSIS IN CHANGES IN NET DEBT

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

**Notes to the Financial Statements
For the year end March 2025**

ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

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

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

Going concern

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

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

1.2. Company status

The Charity is a company limited by guarantee. The Members of the company are the Trustees named on page 23. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity.

1.3. Fund accounting

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

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

1.4. Income

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

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

**Notes to the Financial Statements
For the year end March 2025**

1. ACCOUNTING POLICIES (continued)

1.5. Expenditure

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

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

Communications costs of disseminating information are included in charitable activities.

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

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

1.6. Tangible fixed assets and depreciation

All assets costing more than £200 are capitalised.

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

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

1.7. Taxation and VAT

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

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

1.8. Operating leases

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

1.9. Employee benefits

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

PRISONERS ABROAD

Notes to the Financial Statements For the year end March 2025

1. ACCOUNTING POLICIES (continued)

1.10. Pensions

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

1.11. Gifts in kind

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

1.12. Critical accounting estimates and areas of judgement

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

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

1.13. Financial instruments

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

1.14. Cash and cash equivalents

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

PRISONERS ABROAD

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

2 INCOME FROM VOLUNTARY INCOME AND GRANT FUNDING

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

3 COSTS OF RAISING FUNDS

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

4 CHARITABLE ACTIVITY COSTS

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

PRISONERS ABROAD

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

4 CHARITABLE ACTIVITY COSTS (continued)

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

5 DIRECT CLIENT COSTS

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

PRISONERS ABROAD

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

6 SUPPORT COST SUMMARY BY ACTIVITY

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

7 NET INCOME/(EXPENDITURE)

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

8 STAFF COSTS AND NUMBERS

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

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

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

PRISONERS ABROAD

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

8 STAFF COSTS AND NUMBERS (continued)

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

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

Trustees and key management personnel

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

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

There were no other related party transactions during the year.

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

9 PENSION COMMITMENTS

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

10 TANGIBLE FIXED ASSETS

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

PRISONERS ABROAD

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

11 DEBTORS

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

12 CREDITORS

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

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

PRISONERS ABROAD

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

14 STATEMENT OF FUNDS

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

Restricted funds:

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

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

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

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

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

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

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

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

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

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

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

PRISONERS ABROAD

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

14 STATEMENT OF FUNDS (continued)

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

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

15 OPERATING LEASE COMMITMENTS

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

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

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

16 OPERATING ACTIVITIES

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

17 RELATED PARTY TRANSACTIONS

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

18 CAPITAL COMMITMENTS

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