

# PRISON RADIO ASSOCIATION

England & Wales - Charity number 1114760

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05571624](#)

**Registered** 2006-06-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Office 605  
Albert House  
256-260 Old Street  
London  
EC1V 9DD

**Phone** 02085886155

**Email** [info@prison.radio](mailto:info@prison.radio)

**Website** <https://prison.radio/>

## Activities

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**Objects:** THE EDUCATION, RELIEF AND REHABILITATION OF OFFENDERS IN CUSTODY AND IN THE COMMUNITY

**Activities:** The Prison Radio Association (PRA) is an award winning charity that runs National Prison Radio (NPR). The world's first and only national radio station for prisoners, NPR supports prisoners through their sentences and aims to reduce re-offending. It also highlights the effects of crime and imprisonment on prisoners, families, victims and societies as a whole.

## Classification

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- **How:** Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONAL
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,732,490	£1,534,515	£919,107	29
2024-03-31	£1,407,360	£1,381,005	£721,132	26
2023-03-31	£1,185,338	£1,193,449	£694,777	26
2022-03-31	£1,026,028	£1,050,017	£702,888	22
2021-03-31	£1,038,076	£900,027	£726,877	18

## Trustees

Name	Role	Appointed
David John Franklin		2017-07-12
Debbie Ramsay		2020-06-24
Hilary Ineomo-Marcus		2020-06-24
Julia Catherine Howard		2017-01-26
LAWRENCE GALKOFF		
Michael Spurr		2020-06-24
Ryan Joseph Wain		2017-07-12

**PRISON RADIO ASSOCIATION**

England & Wales - Charity number 1114760

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# Accounts

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Company Registered Number: 05571624

**PRISON RADIO ASSOCIATION**

**Registered Charity No. 1114760**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2025**

**PRISON RADIO ASSOCIATION  
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FOR THE YEAR ENDED 31 MARCH 2025**

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**PRISON RADIO ASSOCIATION  
REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2025**

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Charity name	Prison Radio Association
Company registration number	05571624
Charity registration number	1114760
Registered address	Office 605 Albert House 250-260 Old Street London EC1V 9DD
Board of Trustees:	
Chair of Trustees	Ryan Wain
Trustees	Lawrence Galkoff Julia Howard David Franklin Hilary Ineomo-Marcus Debbie Ramsay Michael Spurr Tanya Hughes
Legal Advisers	Bates Wells and Braithwaite 10 Queen Street Place London EC4R 1BE
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Auditors	Chater Allan LLP 7 Quy Court Colliers Lane Stow-cum-Quy CB25 9AU

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## **Structure, Governance and Management**

### **Governing Document and Public Benefit**

The Prison Radio Association (PRA) is a charitable company limited by guarantee, incorporated on 22nd September 2005 and registered as a charity on 20th June 2006. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

The objects of the charity are the education, relief and rehabilitation of offenders in custody and in the community. The charity's overall aim and where it works to support public benefit is its commitment to contributing to a reduction in re-offending.

The charity works in partnership with a number of organisations from across the voluntary, community and social enterprise (VCSE) sectors that support the HM Prison and Probation Service (HMPPS) priorities in reducing reoffending. The charity operates mainly within prisons across England and Wales, but is increasingly supporting the development of prison radio initiatives globally.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The charity has received a core grant from HMPPS for a number of years in line with their financial year (April to March). A four-year grant award has been confirmed from 1<sup>st</sup> April 2024.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years.

The Management Committee seeks to ensure that the needs of prisoners are appropriately reflected through the diversity of the trustee body. Regular reviews are undertaken to ensure that the required skills to support the charity are in place.

### **Trustee Induction and Training**

Each trustee is provided with information regarding the role and responsibilities of a trustee, including information produced specifically for this purpose by specialist charity law firm, Bates Wells. Trustees are introduced to the work of the charity via visits to specific prison radio projects and an induction by the Chair and Chief Executive. An induction pack containing the Memorandum and Articles of Association, the charity's business plan and budgets, together with other relevant information, including minutes of trustees' meetings is provided.

In an effort to maintain the broad skill mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. All trustees are appraised by the Chair on an annual basis.

### **Organisational Structure**

The Prison Radio Association has a Management Committee of eight members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Management Committee has members from a variety of professional backgrounds relevant to the work of the charity. Day-to-day administration is delegated to the Chief Executive who is responsible for ensuring that the charity delivers the services specified.

### **Remuneration policy for key management personnel**

The pay of the CEO and all staff are reviewed annually and normally increased to reflect a cost-of-living adjustment which is set based on external benchmarks. The trustees also benchmark against pay levels in other charities and consider the performance of the charity when deciding on any increases above cost of living.

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## **Risk Management**

**Health and Safety:** the charity ensures that all staff members attend appropriate training courses, including security and key training in line with HM Prison and Probation Service (HMPPS) policy guidelines.

Appropriate insurance policies are in place including employers' liability, public liability and professional and trustee indemnity.

The trustees actively review, on a regular basis, the major risks the charity faces and where appropriate, systems and procedures have been established to manage these. The charity's Risk Register is regularly reviewed by the Chief Executive and the Management Committee. The key risks facing the charity are:

1. Insufficient funding to meet the charity's commitments, which could significantly impact reputation and long-term viability
2. Loss of ability to broadcast due to inadequate or unsuitable technology

While there remains some uncertainty over income projections over the next few years due to the economy, the charity goes into the new financial year with reserves at the required level and a significant level of confirmed funding for the year ahead. The impact of the economic climate on fundraising and costs will be closely monitored and activity adjusted accordingly.

## **Related Parties**

The charity works closely with its principal partner, HM Prison and Probation Service (HMPPS) to ensure its objectives are met.

The PRA also works with a wide range of other agencies, predominantly third sector organisations whose aims align with HMPPS' priorities in reducing reoffending.

## **Public benefit focus on ensuring that our activities achieve our charitable aims**

The trustees review the aims, objectives and activities of the charity each year; evaluating impact and ensuring that activities remain focused on the charity's stated purposes. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and Performance in delivery of public benefit**

The main area of charitable activity for the PRA is running National Prison Radio (NPR). The world's first national radio station for prisoners, NPR supports prisoners through their sentences and aims to reduce reoffending. It also highlights the effects of crime and imprisonment on prisoners, families, victims and society as a whole. It provides vital information and support to help its audience members turn their backs on crime and rebuild their lives in preparation for release. In addition to the above, the PRA provides support, guidance and expertise to existing prison radio projects and to those interested in setting up prison radio projects, both in the UK and around the world.

The PRA works in partnership with a range of statutory and voluntary bodies to create impactful programming for NPR. Programming signposts its audience to services supporting rehabilitation and resettlement. National Prison Radio takes the messages of partner organisations and literally amplifies them, providing people in prison with crucial information and driving up referral rates to essential services.

NPR broadcasts 24 hours a day, seven days a week, via an audio channel on in-cell television systems to prisons across England and Wales.

In the 12 months to 31 March 2025, 315 partner organisations were featured on National Prison Radio.

National Prison Radio received 42,333 items of communication (letters and phone calls) from listeners in more than 100 different prisons. This is a measure of how 'actively' people engage with the radio station, rather than simply being passive listeners.

During the last year the PRA has continued to be recognised by the radio industry for the quality and impact of its work.

At the 2024 Audio Production Awards the Prison Radio Association received seven nominations in five categories:

Best Arts and Culture Producer – Arthur Hagues  
Best Ensemble Cast – Zak and Jules – *Life After Prison*  
Best Lifestyle and Society Producer – Beth Madden  
Best Lifestyle and Society Producer – Sam Taylor  
Best Music Producer – Ollie Brookes  
Grassroots Production Award – Prison Radio Association – *Life After Prison*  
Grassroots Production Award – Prison Radio Association – *Outside In*

At the gala ceremony held at the BFI on London's South Bank, these nominations resulted in two Gold awards and one Bronze:

**Gold – Arthur Hagues – Best Arts and Culture Producer**  
**Gold – Zak and Jules – *Life After Prison* – Best Ensemble Cast**  
**Bronze – Beth Madden – Best Lifestyle and Society Producer**

At the 2024 ARIAS (the Radio Academy's Audio and Radio Industry Awards), the Prison Radio Association received eleven nominations in nine categories:

Best Commercial Partnership – *Free Flow* with Shannon Trust  
Best Music Entertainment Show – *National Prison Radio's Rock Show*  
Best New Presenter – Ali Ali  
Best Music Entertainment Show – *Free Flow*  
Best New Radio Show – *Takeover Tuesdays*  
Best Specialist Music Show – *Free Flow*  
Best Drama – *A Proposal For Resisting Darkness*  
Best Speech Presenter – Zak and Jules  
Creative Innovation Award – *National Prison Radio's Rock Show*  
Creative Innovation Award – *Takeover Tuesdays*  
Grassroots Award – *Life After Prison*

At the awards ceremony, at the Theatre Royal Drury Lane, these nominations were converted into a Gold award, two Silvers and three Bronze awards:

**Gold: Lady Unchained and her Free Flow show in Best Specialist Music**  
**Silver: National Prison Radio's Rock Show in the Best Music Entertainment Show category**  
**Silver: Zak and Jules in the Best Speech Presenter category**  
**Bronze: Ali Ali in Best New Presenter**  
**Bronze: Life After Prison in the Grassroots category**  
**Bronze: Takeover Tuesdays in the Best New Radio Show category**

## **Monitoring and Evaluation**

Over a number of years, the Prison Radio Association has developed and refined a robust evaluation strategy. National Prison Radio consistently maintains a loyal listenership with a significant audience reach.

Of those that can listen to National Prison Radio (the addressable audience), research indicates that:

- 99% know about National Prison Radio
- 89% of the addressable audience listen to National Prison Radio
- 51% of listeners tune in to National Prison Radio every day
- there are an average of 13 weekly listening hours per audience member

In the last 12 months:

- 42,333 communications were received from National Prison Radio listeners from prisons across the estate
- 3,671 requests / messages of support were received from friends and loved ones of people in prison
- 315 different organisations were featured on National Prison Radio

National Prison Radio programmes have also been made available 'on demand' to prisoners in 19 prisons via the HMPPS Content Hub system ('Launchpad'). Prisoners in these prisons have in-cell laptops which can be used to access a range of content and services, including National Prison Radio. The total population across these 19 prisons is approximately 13,350.

In the 12 months to 31 March 2025, there were a total of 5.1 million plays of NPR content on the HMPPS Content Hub, up from 4.38 million in the previous year.

Listeners' impressions of NPR (percentage of surveyed listeners who agree or strongly agree with the following statements):

- **95%** *"I trust the information I hear on NPR"*
- **91%** *"Listening to NPR helps me feel more motivated to make positive changes to my life whilst in prison"*
- **85%** *"Listening to NPR has made me more aware of the services available in prison"*
- **82%** *"NPR provides information I can't get elsewhere"*
- **80%** *"Listening to NPR has increased my confidence to successfully return to life in the community"*
- **77%** *"Listening to NPR helps me to stay positive"*
- **76%** *"NPR has helped me understand other people better"*
- **52%** *"I have tried to get support as a result of listening to NPR"*

National Prison Radio's programming encourages its audience in prisons to engage with the range of advice and support services and opportunities available to them. As part of its output, National Prison Radio broadcasts a number of major social action campaigns throughout the year.

#### **National Prison Radio on-air campaign highlights in the year to 31st March 2025:**

##### Arts Council England – Libraries Week

Six-month campaign to encourage people in prison to engage with prison libraries.

##### At Ease – Armed Forces Covenant Fund

Three series of 10 programmes offering support and advice for people in prison with a background in the armed forces.

##### Criminal Cases Review Commission

National Prison Radio campaign to raise awareness of the work of the CCRC.

##### GambleAware – Hold or Fold

A production with GambleAware, released as a radio series on National Prison Radio and externally as a podcast.

##### HMPPS – Foreign National Information

Providing information about the early return scheme, via two-minute packages in five foreign languages.

##### HMPPS – Literacy Week

Three-month campaign to raise awareness of the benefits of reading.

##### HMPPS – Meditation Series

Collaboration with HMPPS Psychology Team to develop and broadcast meditation programming.

##### HMPPS – Safety Week

Campaign to raise awareness of prison safety issues, specifically focussing on prisoner wellbeing.

##### HMPPS – Thinking Matters

Collaboration with HMPPS Psychology Team – a round table discussion series about some of the more psychologically challenging aspects of prison and strategies for dealing with them.

##### HMPPS – Mental Health Campaign

A six-month mindfulness and mental health campaign.

##### HMPPS – Women's Series

Twelve special 'NPR Takeovers' recorded across the women's estate.

National Literacy Trust – Books Unlocked / Booker Prize Foundation

Nightly audio book from the Booker Prize collection. This partnership has been running continuously since 2015.

National Literacy Trust - Literacy Innovation Fund

Twelve programmes produced on-site at six different prisons.

National Literacy Trust – New Chapters

Audio production workshops in Young Offender Institutions.

National Literacy Trust – Youth Endowment Fund.

36 audio feature promoting literacy – produced on-site at four different prisons

NHS England – Wellness Wednesdays

Fortnightly feature focusing on a wide range of health topics in NPR's breakfast programme, Porridge.

Prisoners' Education Trust

Campaign to raise awareness of new digital learning tools.

Santander Foundation – Money Mondays

Digital and financial inclusion campaign running on NPR for three years, and also as a podcast via Life After Prison.

Shannon Trust – Free Flow with Lady Unchained

In her multi award-winning show, Lady Unchained (one of the best-known voices behind bars) encourages National Prison Radio listeners to call in to express themselves lyrically to backing tracks played on the radio. *'It's the show where we play the beat twice so you can get your bars right.'*

The Nehemiah Project

Campaign promoting residential drug and alcohol recovery services.

UK Health Security Agency – Measles / MMR / TB

Campaign to raise awareness, encourage testing and vaccination.

## **Financial Review**

The charity's principal funding sources in the period were HMPPS and charitable trusts and foundations and its principal expenditure was staff salaries. Part of the PRA's income comes from commercial commissions for clients across the public, private and VCSE sectors.

Total income for the year was £1,732,490 (2024: £1,407,360). This includes £300k in grant income from HMPPS for core costs. The current HMPPS grant agreement runs for four years at £300k per year from April 2024. Income from contracted production activity totaled £275k in the year (2024: £279k).

Total expenditure for the year was £1,534,515 (2024: £1,381,005), £1,142k of which was staff costs (2024: £1,038k).

The surplus for the period was £197,975 leading to funds carried forward of £919,107 of which £261,528 is restricted.

## **Investment and Reserves Policy**

The Management Committee has examined the charity's requirements for reserves going forward in light of the main risks to the organisation and its three-year Strategy, implemented from April 2024.

It has established a policy whereby the charity should hold sufficient unrestricted funds (not committed or invested in tangible fixed assets) required for between six to nine months of normal expenditure. They consider that this is sufficient to ensure that they can cover the costs for any period that may occur where further funding needs to be secured. It has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise that necessitate this action. While the charity is currently financially sound it relies heavily on government funding, however this is only a contribution to costs. The charity has been awarded a four-year funding agreement for £300k per annum from 1<sup>st</sup> April 2024.

The charity held £609k in free reserves as at 31st March 2025 which is in line with the level of required free reserves of between £598k and £897k.

## **Objectives and Activities**

In 2024, the charity published a new three-year strategy (2024–2027). The organisation's five aims are detailed below.

### **AIM 1: To increase the reach and impact of National Prison Radio.**

*Objective: Ensure National Prison Radio positively influences more listeners and provides improved support which better represents the whole prison population.*

National Prison Radio is the world's first national radio station for people in prison. Made by prisoners, for prisoners, National Prison Radio promotes a culture of positive change in prison while acknowledging and addressing the challenges of imprisonment.

National Prison Radio broadcasts 24 hours a day, seven days per week via in-cell television and in-cell 'Launchpad' laptops. It can be received in prisons across England and Wales with a potential audience of approximately 88,000 people.

National Prison Radio supports people through their sentences, providing in-cell access to discussions, information, practical support and inspirational stories.

We work alongside men serving sentences at HMP Brixton and women inside HMPYOI Styal, to create content while helping to build skills and increase chances of accessing meaningful employment and education opportunities post-release.

**Reach:** We aim to attract more listeners to the radio station by further increasing the amount of production we carry out in prisons across the country, away from our bases in Brixton and Styal.

**Impact:** We aim to encourage active engagement with National Prison Radio via our freephone number. We also aim to encourage active engagement with our partners, whose messages we amplify via the airwaves. We will build on the number and scale of partnerships, strategically targeting those areas of resettlement work that are currently under-represented on-air.

### **AIM 2: To strengthen our support for people impacted by the criminal justice system through our podcast production.**

*Objective: Use podcast production as a platform for storytelling, advocacy and support for those affected by the criminal justice system.*

Podcasting allows us to talk to new audiences. It enables us to support those who have been released from prison as well as the families, loved-ones and wider support networks of those who are in prison. It also enables us to advocate to wider society on behalf of those in prison, by shining an honest light on life within the criminal justice system.

Our two key titles are:

- **Life After Prison** (with funding support from the National Lottery Community Fund and the Ministry of Justice), targeted at listeners who loved listening to National Prison Radio during their time inside and are now released.

- **The Secret Life of Prisons** (recently relaunched as a weekly production), targeted at those who work around the justice sector and the wider public – designed to be the 'voice of the criminal justice sector'.

We produce a number of other respected and high-quality podcasts that focus on the experiences of people affected by the criminal justice system. You can find links to these series on our website. We see several opportunities to develop this support. These include consolidating the Life After Prison brand, developing spin-off titles; generating income through strategic partnerships with organisations who want to reach our audiences; hosting more live podcast events and building stronger connections with our audiences.

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**AIM 3: To find and nurture talented producers and presenters in prisons and identify future opportunities for career development.**

**Objective:** *To identify and nurture talent within prisons, fostering creativity and providing opportunities for personal and professional development.*

Making radio in prison can be a life-changing experience. We want to do more to support talented people we work with inside prisons and after release.

We have built a solid track record and evidence base that showcases this side of our work. During the last three years, PRA staff members with prison experience have been honoured with some of the industry's highest accolades.

More than 20% of our staff have spent time in prison. We plan to continue to build on this figure.

In addition, a number of our prison-experienced team have gone on to find jobs, apprenticeships or placements with the BBC, including those working on our post-release talent development scheme at our community studio in Brixton.

We are in a strong position to build on our years of experience inside prison and to leverage our reputation in the broadcasting industry as a key 'Grassroots' producer to create meaningful connections and opportunities.

**AIM 4: To support the development of prison radio globally through Prison Radio International.**

**Objective:** *To propel prison radio internationally by building a mutually-supportive global community to share expertise, resources, and best practice.*

We have worked hard to build on and formalise the international partnership work we have been involved in for more than a decade, by establishing and leading Prison Radio International.

Via our multi-lingual Global Prison Radio Survey, we are mapping prison radio activity around the world and discovering what support is required to drive this important work forward. We are building connections, offering consultancy, and seeking out new opportunities to persuade decision-makers of the benefits of prison radio.

We established and provide the secretariat for the Prison Radio International Advisory Board, with our CEO as Chair.

**AIM 5: To build our public profile in order to increase our influence and that of the people we work with.**

**Objective:** *Increase visibility and awareness of the Prison Radio Association to attract partnerships, funding, and support.*

The Prison Radio Association is a respected member of the criminal justice community. We enjoy positive and fruitful partnerships with a wide range of organisations that work in prisons and related areas, including statutory bodies, government departments, charities and voluntary organisations. This presents opportunities for us to grow as the voice of the sector.

Our returning series **Behind the Crime** (BBC Radio 4) and the impact of our **Life After Prison** team is having in promoting our podcasts in national media have demonstrated that there is an interest in work produced by us.

By engaging in strategic partnerships with a wider range of media outlets, content producers and relevant stakeholders, we are developing formats and productions that carry our messaging to ever wider audiences.

Our brand of creative, ethical storytelling in this space, that holds fascination and interest for mass audiences, allows us to lead healthy discussion and debate around the state of the criminal justice system and how we, as a society, deal with people who cause harm, with a clear focus on potential solutions.

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## **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Board of Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Companies Act 2006, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken steps that he or she ought to have taken as trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## **AUDITORS**

The auditors, Chater Allan LLP will be proposed for re-appointment at the forthcoming Board meeting.

This report, which has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small entities.

This report was approved by the Board of Trustees on 16<sup>th</sup> July 2025 and signed on their behalf by:



Ryan Wain  
Chair of Trustees

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION

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### Opinion

We have audited the financial statements of Prison Radio Association (the charitable company) for the year ended 31 March 2025 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of 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.
- 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 the 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 Prison Radio Association'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 trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinion on other matter 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Matters on which we are to report by exception**

In the light of our 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' report.

We have nothing to report in respect of the following matters in relation to which 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 company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Extent to which 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatements, 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION

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In response to the risks of irregularities and non-compliance with laws and regulations, including fraud. We designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instance of non-compliance. 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of 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 charitable 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 anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Stuart Berriman*

Stuart Graham Berriman (Senior Statutory Auditor)  
For and on behalf of Chater Allan LLP  
Chartered Accountants  
& Registered Auditors  
7 Quy Court, Colliers Lane,  
Stow-cum-Quy, Cambridgeshire  
CB25 9AU  
Date: 22 August 2025

**PRISON RADIO ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME  
AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME</b>	<b>2</b>					
Donations		254,842	-	-	254,842	195,610
Income from charitable activities		380,213	-	1,084,917	1,465,130	1,201,627
Investment Income		12,518	-	-	12,518	10,123
<b>Total Income</b>	<b>2</b>	<b>647,573</b>	<b>-</b>	<b>1,084,917</b>	<b>1,732,490</b>	<b>1,407,360</b>
<b>EXPENDITURE</b>						
Costs of raising funds	<b>3</b>	139,859	-	-	139,859	63,163
Expenditure on charitable activities		500,182	-	894,474	1,394,656	1,317,842
<b>Total Expenditure</b>	<b>3</b>	<b>640,041</b>	<b>-</b>	<b>894,474</b>	<b>1,534,515</b>	<b>1,381,005</b>
<b>Net income/(expenditure)</b>		<b>7,532</b>	<b>-</b>	<b>190,443</b>	<b>197,975</b>	<b>26,355</b>
Transfers between funds	<b>10</b>	11,281	-	(11,281)	-	-
<b>Net movement in funds</b>		<b>18,813</b>	<b>-</b>	<b>179,162</b>	<b>197,975</b>	<b>26,355</b>
<b>Reconciliation of funds</b>						
Total funds at 1 April 2024		638,766	-	82,366	721,132	694,777
<b>Total funds at 31 March 2025</b>	<b>12</b>	<b>657,579</b>	<b>-</b>	<b>261,528</b>	<b>919,107</b>	<b>721,132</b>

The attached notes form part of these accounts

The statement of financial activities includes all gains and losses recognised in the year.

**Continuing Operations**

None of the company's activities were acquired or discontinued during the current or previous year

**PRISON RADIO ASSOCIATION  
BALANCE SHEET  
AS AT 31 MARCH 2025**

	Note	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6		49,044		36,133
<b>Current assets:</b>					
Debtors	7	333,194		257,361	
Cash at bank		907,260		672,154	
		<u>1,240,454</u>		<u>929,515</u>	
<b>Current liabilities:</b>					
Creditors: amounts falling due within one year	8	<u>370,391</u>		<u>244,516</u>	
<b>Net current assets</b>			870,063		684,999
<b>Net assets</b>			<u>919,107</u>		<u>721,132</u>
<b>Funds</b>					
<b>Restricted funds:</b>	10		261,528		82,366
<b>Unrestricted funds:</b>	12				
General funds			657,579		638,766
<b>Total funds</b>	12		<u>919,107</u>		<u>721,132</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved on 16th July 2025 and signed by



Ryan Wain  
Chair of Trustees

**PRISON RADIO ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	a	<u>258,627</u>	<u>15,922</u>
<b>Cash flows from investing activities:</b>			
Interest from investments	2	12,518	10,123
Purchase of property, plant and equipment	6	<u>(36,039)</u>	<u>(7,178)</u>
Net cash provided by/(used in) investing activities		<u>(23,521)</u>	<u>2,945</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>235,106</u>	<u>18,867</u>
Cash and cash equivalents at the beginning of the reporting period		672,154	653,287
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>907,260</u>	<u>672,154</u>
<b>Summary of the cash and cash equivalents at the end of the reporting period</b>			
Cash at bank and in hand		<u>907,260</u>	<u>672,154</u>
<b>a. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2025 £	2024 £
Net income/(expenditure) for the year		197,975	26,355
Depreciation charges		16,073	15,688
Loss on disposal of fixed asset		7,055	-
Interest from investments		(12,518)	(10,123)
(Increase)/decrease in debtors		(75,833)	(30,369)
Increase/(decrease) in creditors		125,875	14,371
<b>Net cash provided by / (used in) operating activities</b>		<u>258,627</u>	<u>15,922</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting Policies**

**(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

Prison Radio Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in pound sterling.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor and are to be solely used for particular areas of the charity's work. Designated funds are unrestricted funds of the charity which the trustees have earmarked for a particular use in the future.

**(c) Income**

All income is included in the statement of financial activities on an accruals basis when the charity is entitled to the income. Grant income provides funding to support charity activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Investment income is included when receivable.

**(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT, which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises the costs incurred by the charity in the delivery of its objectives. Governance costs comprise expenditure incurred in running the charitable company. Any apportionment between costs is done on a time basis.

**(e) Fixed assets and capital expenditure**

These are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset as follows.

Computer and Radio Equipment	- 33% on straight line
Furniture and Fixtures	- 10% on straight line

**(f) Taxation**

The company is a registered charity and is exempt from taxation on its charitable income.

**(g) Going concern**

The financial statements have been prepared on the going concern basis. The directors are satisfied that available sources of finance and future funding income are sufficient to enable the company to continue to meet its liabilities as they fall due.

**(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies (Continued)**

**(i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from charitable activities to reduce re-offending:</b>				
<b>Donations</b>				
Grants	247,750	-	247,750	194,333
Other income	7,092	-	7,092	1,277
	<u>254,842</u>	<u>-</u>	<u>254,842</u>	<u>195,610</u>
<b>Investment Income</b>				
Bank interest received	12,518	-	12,518	10,123
<b>Charitable Activities</b>				
Grants for Prison Radio Services	30,000	1,084,917	1,114,917	848,890
Commissioned Productions	275,143	-	275,143	279,000
Reimbursed Licence fees	43,570	-	43,570	44,087
Development and Training Programme	31,500	-	31,500	29,650
	<u>380,213</u>	<u>1,084,917</u>	<u>1,465,130</u>	<u>1,201,627</u>
<b>Total</b>	<u>647,573</u>	<u>1,084,917</u>	<u>1,732,490</u>	<u>1,407,360</u>

**3. Expenditure on charitable activities**

	<b>Raising Funds 2025 £</b>	<b>Charitable Activities 2025 £</b>	<b>Governance Costs 2025 £</b>	<b>Support Costs 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Salaries, social security and pension	115,212	917,270	31,726	78,355	1,142,563	1,038,498
Other staff costs	-	-	940	32,564	33,504	28,175
Accountancy and book-keeping	-	-	-	8,721	8,721	7,480
Direct project costs	-	146,731	-	-	146,731	109,020
Website and IT costs	-	10,471	-	9,260	19,731	23,502
Office costs	1,762	-	446	60,341	62,549	49,495
Radio costs	-	82,747	-	-	82,747	82,094
Prison Radio International	-	31,469	-	-	31,469	36,541
Audit fees	-	-	6,500	-	6,500	6,200
	<u>116,974</u>	<u>1,188,688</u>	<u>39,612</u>	<u>189,241</u>	<u>1,534,515</u>	<u>1,381,005</u>
Support costs	18,924	170,317	-	(189,241)	-	-
Governance costs	3,961	35,651	(39,612)	-	-	-
<b>Total Expenditure</b>	<u>139,859</u>	<u>1,394,656</u>	<u>-</u>	<u>-</u>	<u>1,534,515</u>	<u>1,381,005</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. Net Income/(Expenditure)**

Net income/(expenditure) is stated after charging:	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	16,073	15,688
Loss on disposal of fixed assets	7,055	-
Auditors' remuneration	6,250	6,000
	<u>          </u>	<u>          </u>

**5. Staff Costs and Numbers**

The charity employed an average of 29 members of staff during the accounting period (2024:26).  
The costs were:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries	995,073	906,633
Social security costs	98,142	88,767
Pension costs	49,348	43,098
	<u>1,142,563</u>	<u>1,038,498</u>

One employee earned between £100,000-£110,000, one between £90,000-£80,000, one between £80,000-£90,000 and one between £60,000-£70,000 during the year (2024: one between £90,000-£100,000, one between £80,000-£90,000 and one between £70,000-£80,000).

One trustee was reimbursed travel expenses of £111 during the year (2024: £nil). No remuneration was paid to any trustees in the year (2024: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2024: £446).

Key Management Personnel

The total employment benefits of key management personnel were £384,889 (2024: £361,524).

**6. Tangible Fixed Assets**

	<b>Computer</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 April 2024	82,217	57,780	139,997
Additions	9,271	26,768	36,039
Disposals	(24,719)	(40,554)	(65,273)
Cost at 31 March 2025	<u>66,769</u>	<u>43,994</u>	<u>110,763</u>
Depreciation at 1 April 2024	69,585	34,279	103,864
Charge for the year	10,328	5,745	16,073
Eliminated on disposal	(24,719)	(33,499)	(58,218)
Depreciation at 31 March 2025	<u>55,194</u>	<u>6,525</u>	<u>61,719</u>
Net Book Value at 31 March 2025	<u>11,575</u>	<u>37,469</u>	<u>49,044</u>
Net Book Value at 31 March 2024	<u>12,632</u>	<u>23,501</u>	<u>36,133</u>

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. Debtors**

	<b>2025</b>	<b>2024</b>
Trade debtors	159,904	75,854
Prepayments and accrued income	173,290	181,507
	<u>333,194</u>	<u>257,361</u>

**8. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	25,010	21,115
Taxation and social security	50,113	34,558
Accruals and deferred income	285,786	181,016
Other creditors	9,482	7,827
	<u>370,391</u>	<u>244,516</u>

Deferred income comprises income received in the year that is attributable to the following year in which the expenditure will be incurred.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance of deferred income as at 1 April 2024	150,248	137,286
Amount released to income earned from charitable activities	(150,248)	(131,286)
Amount deferred in year	247,112	144,248
Balance of deferred income at 31 March 2025	<u>247,112</u>	<u>150,248</u>

**9. Leasing agreements**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Within one year	23,175	7,012
Between one and five years	7,725	-
	<u>30,900</u>	<u>7,012</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**10. Restricted Funds**

	As at 31/03/2024	Income	Expenditure	Transfers	As at 31/03/2025
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Employment and Training	-	101,000	(89,973)	-	11,027
NPR Programming	45,129	245,957	(161,594)	-	129,492
Podcast Network	8,688	214,352	(214,266)	(436)	8,338
Radio Production Workshops	23,940	-	(23,940)	-	-
Prison Radio International	-	123,275	(40,814)	-	82,461
HMP Brixton Project	4,609	5,500	(5,500)	(4,609)	-
HMP Styal Project	-	74,033	(37,587)	(6,236)	30,210
Mental Health in Custody	-	20,800	(20,800)	-	-
	<u>82,366</u>	<u>1,084,917</u>	<u>(894,474)</u>	<u>(11,281)</u>	<u>261,528</u>

Ministry of Justice: The continuation of providing a national prison radio service.

Employment and Training: Grants providing salary and support costs for a position to aid employment, education or training progression routes for pre-release/released prisoners engaged in radio production activities.

NPR Programming: Grants to fund specific programming themes supporting prisoners through their sentence and providing information to aid them on release.

Podcast Network: Grants to fund the pilot of a podcast network aimed at people who have recently left prison, people in the wider criminal justice system and the families of people in prison.

Radio Production Workshops: A series of radio production workshops at Feltham Young Offenders Institution producing topical content for broadcast to YOI's through NPR.

Prison Radio International: Support for the development of prison radio globally.

HMP Brixton Project: Grants to support the national prison radio service in Brixton.

HMP Styal Project: Grants to support the national prison radio service in Styal.

Mental Health in Custody: A collaborative research project addressing mental health in custody through

**11. Funding Providers**

The Prison Radio Association is grateful for the support given by funders during 2024-2025. These included:-

HMPPS	Armed Forces Covenant Fund
The Big Lottery Fund	The Welland Trust
The Balcombe Trust	The Bromley Trust
Children In Need	The Mary Kinross Charitable Trust
Santander UK Foundation Limited	Drapers' Charitable Fund
The Swire Foundation	The 29th May Charitable Trust
The AB Charitable Trust	The Fishmongers' Company's Charitable Trust
The Soho House Foundation	The Worshipful Company of Weavers
Stichting Benevolentia	Sony Music Group
Peter Harrison Foundation	Inthallo Ltd
Audible Ltd	City and Metropolitan Welfare Charity
Gamble Aware	The Aurum Trust

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. Analysis of Net Assets Between Funds**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £
Fund balances as at 31 March 2025 are represented by:				
Tangible fixed assets	49,044	-	-	49,044
Net current assets	608,535	-	261,528	870,063
	657,579	-	261,528	919,107

**13. Related Party Transactions**

The Prison Radio Association is controlled jointly by the Board of Trustees.

During the year there were no related party transactions.

There were no outstanding balances at the year end.

**14. Statement of Financial Activities Detail for 2024**

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>INCOME</b>				
Donations and legacies	195,610	-	-	195,610
Income from charitable activities	382,737	-	818,890	1,201,627
Investment Income	10,123	-	-	10,123
<b>Total Income</b>	588,470	-	818,890	1,407,360
<b>EXPENDITURE</b>				
Costs of raising funds	63,163	-	-	63,163
Expenditure on charitable activities	516,982	-	800,860	1,317,842
<b>Total Expenditure</b>	580,145	-	800,860	1,381,005
<b>Net income/(expenditure)</b>	8,325	-	18,030	26,355
Transfers between funds	1,734	-	(1,734)	-
<b>Net movement in funds</b>	10,059	-	16,296	26,355
<b>Reconciliation of funds</b>				
Total funds at 1 April 2023	628,707	-	66,070	694,777
<b>Total funds at 31 March 2024</b>	638,766	-	82,366	721,132

**PRISON RADIO ASSOCIATION**

England & Wales - Charity number 1114760

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# Accounts

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**PRISON RADIO ASSOCIATION**

**Registered Charity No. 1114760**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2024**

**PRISON RADIO ASSOCIATION  
CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**PRISON RADIO ASSOCIATION  
REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2024**

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Charity name	Prison Radio Association
Company registration number	05571624
Charity registration number	1114760
Registered address	10 Queen Street Place London EC4R 1BE
Board of Trustees:	
Chair of Trustees	Ryan Wain
Trustees	Lawrence Galkoff Julia Howard David Franklin Hilary Ineomo-Marcus Debbie Ramsay Michael Spurr Tanya Robinson
Legal Advisers	Bates Wells and Braithwaite 10 Queen Street Place London EC4R 1BE
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Auditors	Chater Allan LLP 7 Quay Court Colliers Lane Stow-cum-Quy CB25 9AU

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## **Structure, Governance and Management**

### **Governing Document and Public Benefit**

The Prison Radio Association (PRA) is a charitable company limited by guarantee, incorporated on 22nd September 2005 and registered as a charity on 20th June 2006. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

The objects of the charity are the education, relief and rehabilitation of offenders in custody and in the community. The charity's overall aim and where it works to support public benefit is its commitment to contributing to a reduction in re-offending.

The charity works in partnership with a number of organisations from across the voluntary, community and social enterprise (VCSE) sectors that support the HM Prison and Probation Service (HMPPS) priorities in reducing reoffending. The charity operates mainly within prisons across England and Wales, but is increasingly supporting the development of prison radio initiatives globally.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The charity has received a core grant from HMPPS for a number of years in line with their financial year (April to March). A four-year grant award has recently been confirmed from 1<sup>st</sup> April 2024.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years.

The Management Committee seeks to ensure that the needs of prisoners are appropriately reflected through the diversity of the trustee body. Regular reviews are undertaken to ensure that the required skills to support the charity are in place.

### **Trustee Induction and Training**

Each trustee is provided with information regarding the role and responsibilities of a trustee, including information produced specifically for this purpose by specialist charity law firm, Bates Wells. Trustees are introduced to the work of the charity via visits to specific prison radio projects and an induction by the Chair and Chief Executive. An induction pack containing the Memorandum and Articles of Association, the charity's business plan and budgets, together with other relevant information, including minutes of trustees' meetings is provided.

In an effort to maintain the broad skill mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. All trustees are appraised by the Chair on an annual basis.

### **Organisational Structure**

The Prison Radio Association has a Management Committee of eight members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Management Committee has members from a variety of professional backgrounds relevant to the work of the charity. Day-to-day administration is delegated to the Chief Executive who is responsible for ensuring that the charity delivers the services specified.

### **Remuneration policy for key management personnel**

The pay of the CEO and all staff are reviewed annually and normally increased to reflect a cost-of-living adjustment which is set based on external benchmarks. The trustees also benchmark against pay levels in other charities and consider the performance of the charity when deciding on any increases above cost of living.

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## **Risk Management**

**Health and Safety:** the charity ensures that all staff members attend appropriate training courses, including security and key training in line with HM Prison and Probation Service (HMPPS) policy guidelines.

Appropriate insurance policies are in place including employers' liability, public liability and professional and trustee indemnity.

The trustees actively review, on a regular basis, the major risks the charity faces and where appropriate, systems and procedures have been established to manage these. The charity's Risk Register is regularly reviewed by the Chief Executive and the Management Committee. The key risks facing the charity are:

1. Lack of funding preventing the charity from fulfilling its commitments, with serious impact on the reputation and long-term viability of the charity
2. Loss of ability to broadcast due to inadequate or unsuitable technology

While there remains some uncertainty over income projections over the next few years due to the economy, the charity goes into the new financial year with reserves at the required level and a significant level of confirmed funding for the year ahead. The impact of the economic climate on fundraising and costs will be closely monitored and activity adjusted accordingly.

## **Related Parties**

The charity works closely with its principal partner, HM Prison and Probation Service (HMPPS) to ensure its objectives are met.

The PRA also works with a plethora of other agencies, predominantly third sector, whose principal aims align with HMPPS' priorities in reducing reoffending.

## **Public benefit focus on ensuring that our activities achieve our charitable aims**

The trustees review the aims, objectives and activities of the charity each year; evaluating impact and ensuring that activities remain focused on the charity's stated purposes. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and Performance in delivery of public benefit**

The main area of charitable activity for the PRA is running National Prison Radio (NPR). The world's first national radio station for prisoners, NPR supports prisoners through their sentences and aims to reduce reoffending. It also highlights the effects of crime and imprisonment on prisoners, families, victims and society as a whole. It provides vital information and support to help its audience members turn their backs on crime and rebuild their lives in preparation for release. In addition to the above, the PRA provides support, guidance and expertise to existing prison radio projects and to those interested in setting up prison radio projects, both in the UK and around the world.

The PRA works in partnership with a range of statutory and voluntary bodies to create impactful programming for NPR. Programming signposts its audience to services supporting rehabilitation and resettlement. National Prison Radio takes the messages of partner organisations and literally amplifies them, providing people in prison with crucial information and driving up referral rates to essential services.

NPR broadcasts 24 hours a day, seven days a week, via an audio channel on in-cell television systems to prisons across England and Wales.

In the 12 months to 31 March 2024, 328 partner organisations were featured on National Prison Radio (2023: 266).

National Prison Radio received 49,858 items of communication (letters and phone calls) from listeners in 113 different prisons. This is a measure of how 'actively' people engage with the radio station, rather than simply being passive listeners. This number is significantly higher than equivalent years prior to Covid, and continues the rises seen from April 2020 onwards.

During the last year, as in previous years, the Charity has continued to be recognised by the radio industry for the quality and impact of its work.

Ali first worked on National Prison Radio while serving a sentence in HMP Brixton. After his release he secured a full-time permanent job with the charity. In November 2023, Ali won the silver award for Best New Voice at the Audio Production Awards. At those same awards, the Prison Radio Association won silver in the Production Company of the Year category.

At the 2024 ARIAS (the Radio Academy's Audio and Radio Industry Awards), the Prison Radio Association received eleven nominations in nine categories:

Best New Radio Show – *Takeover Tuesdays*  
Best Speech Presenter – Zak and Jules  
Best New Presenter – Ali Ali  
Best Music Entertainment Show – *Free Flow*  
Best Music Entertainment Show – *National Prison Radio's Rock Show* is hosted by the inimitable James  
Best Specialist Music Show – *Free Flow*  
Best Drama – *A Proposal For Resisting Darkness*  
Best Commercial Partnership – *Free Flow* with Shannon Trust  
Creative Innovation Award – *National Prison Radio's Rock Show*  
Creative Innovation Award – *Takeover Tuesdays*  
Grassroots Award – *Life After Prison*

At the awards ceremony, at the Theatre Royal Drury Lane, these nominations were converted into three Bronze, two Silver and one Gold award:

Bronze: *Takeover Tuesdays* in the Best New Radio Show category  
Bronze: *Life After Prison* in the Grassroots category  
Bronze: Ali Ali in Best New Presenter  
Silver: *National Prison Radio's Rock Show* in the Best Music Entertainment Show category  
Silver: Zak and Jules in the Best Speech Presenter category  
Gold: Lady Unchained and her *Free Flow* show in Best Specialist Music

The ARIAS judges for the Best Specialist Music category said: *"This show could be accurately described as genuinely transformative. The specialist understanding of the music and its power to help and heal creates a space where prisoners share their vulnerability, acknowledge the impact of their crimes and imagine a better future."*

## **Monitoring and Evaluation**

Over a number of years, the Prison Radio Association has developed and refined a robust evaluation strategy. Despite some technical issues with the HMPPS owned and managed broadcast infrastructure, National Prison Radio consistently maintains a loyal listenership with a significant audience reach. We are working with HMPPS to resolve those technical issues.

Of those that can listen to National Prison Radio (the addressable audience), research indicates that:

- 100% know about National Prison Radio
- 88% listen to National Prison Radio
- 42% of listeners tune in to National Prison Radio every day
- there are an average of 8 weekly listening hours per audience member

In the last 12 months:

- 49,858 communications were received from National Prison Radio listeners from 113 different prisons
- 2,949 requests / messages of support were received from friends and loved ones of people in prison
- 328 different organisations were featured on National Prison Radio

National Prison Radio programmes have also been made available 'on demand' to prisoners in 16 prisons via the HMPPS Content Hub system ('Launchpad'). Prisoners in these prisons have in-cell laptops which can be used to

access a range of content and services, including National Prison Radio. The total population across these 16 prisons is approximately 11,180.

In the 12 months to 31 March 2024, there were a total of 4.38 million plays of NPR content on the HMPPS Content Hub, up from 3.2 million in the previous year.

Listeners' impressions of NPR (percentage of surveyed listeners who agree or strongly agree with the following statements):

- **94%** *"I trust the information I hear on NPR"*
- **82%** *"Listening to NPR helps me feel more motivated to make positive changes to my life whilst in prison"*
- **80%** *"Listening to NPR has made me more aware of the services available in prison"*
- **79%** *"I would like to listen to podcasts made by NPR after I am released"*
- **77%** *"Listening to NPR has increased my confidence to successfully return to life in the community"*
- **75%** *"NPR provides information I can't get elsewhere"*
- **74%** *"I feel informed about where I can get help on release from prison"*
- **65%** *"NPR has helped me understand other people better"*
- **61%** *"I talk about things I heard on NPR with other people"*
- **61%** *"Listening to NPR helps motivate me to make changes to my life on release"*
- **60%** *"I have listened to NPR's Life After Prison podcast series"*
- **59%** *"Listening to NPR helps me to trust other people"*

National Prison Radio's programming encourages its audience in prisons to engage with the range of advice and support services and opportunities available to them. As part of its output, National Prison Radio broadcasts a number of major social action campaigns throughout the year.

#### **National Prison Radio on-air campaign highlights in the year to 31st March 2024:**

##### Armed Forces Covenant Fund – At Ease

Ongoing series offering support and advice for people in prison with a background in the armed forces.

##### Behind The Crime – BBC

Two forensic psychologists who work in prisons interview someone who ended up behind bars to better understand their life and the crime they committed. A PRA production for BBC Radio 4, in partnership with BBC Long Form Audio.

##### Belpech Trust – The Brief

Presenter Hilary Ineomo-Marcus and prison law expert Claire Salama provide education around the law and rules that apply in prison.

##### Criminal Cases Review Commission

National Prison Radio campaign focussing on five key cases that have changed the justice landscape.

##### GambleAware – Hold or Fold

A production with GambleAware, released as a radio series on National Prison Radio and externally as a podcast.

##### HMPPS – Foreign National Offenders

Providing information about the early return scheme, via two-minute packages in five foreign languages.

##### HMPPS – And Breathe

Collaboration with HMPPS Psychology Team to develop and broadcast meditation programming.

##### HMPPS Mental Health Campaign – The Small Things Can Make a Big Difference

A series of short mindfulness 'interruptions' running throughout 2023.

##### HMPPS –Women's Champions

Twelve special 'NPR Takeovers' recorded across the women's estate.

##### National Literacy Trust – Books Unlocked / Booker Prize Foundation

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Nightly audio book from the Booker Prize collection. This partnership has been running continuously since 2015.

National Literacy Trust - Literacy Innovation Fund

Twelve programmes produced on-site at six different prisons.

National Literacy Trust – New Chapters

Audio production workshops in Young Offender Institutions.

New Futures Network – Unlocking Potential

A campaign promoting employability workshops.

NHS England – Wellness Wednesdays and Substance Misuse

Fortnightly feature focusing on a wide range of health topics in NPR's breakfast programme, Porridge.

NHS England – Hep C

A campaign to raise awareness of Hepatitis C support in prisons.

NHSE – Core20Plus5 Young People

A campaign to raise awareness of the five key health areas of the Core20Plus5 young people campaign.

Prison Phoenix Trust

A weekly guided meditation and yoga programme on National Prison Radio.

Santander Foundation – Money Mondays

Digital and financial inclusion campaign running on NPR for three years, and also as a podcast via Life After Prison.

Shannon Trust – Free Flow with Lady Unchained

In her multi award-winning show, Lady Unchained (one of the best-known voices behind bars) encourages National Prison Radio listeners to call in to express themselves lyrically to backing tracks played on the radio. *'It's the show where we play the beat twice so you can get your bars right.'*

UK Health Security Agency – Measles / MMR

Following the surge in cases, campaign to raise awareness, encourage testing and vaccination.

UK Health Security Agency – TB

A campaign to raise awareness about the symptoms and treatment of TB amongst people that live and work in prisons.

## **Financial Review**

The charity's principal funding sources in the period were HMPPS and charitable trusts and foundations and its principal expenditure was staff salaries. An increasingly important part of the PRA's income comes from commercial commissions for clients across the public, private and VCSE sectors.

Total income for the year was £1,407,360 (2023: £1,185,338). This includes £300k in grant income from HMPPS for core costs. The current HMPPS grant agreement runs for four years at £300k per year from April 2024. Income from contracted production activity totaled £279k in the year (2023: £306k).

Total expenditure for the year was £1,381,005 (2023: £1,193,449), £1,038k of which was staff costs (2023: £888k).

The surplus for the period was £26,355 leading to funds carried forward of £721,132 of which £82,366 is restricted.

The PRA is grateful to a number of partners who provide pro-bono support in terms of premises, evaluation and legal advice.

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## **Investment and Reserves Policy**

The Management Committee has examined the charity's requirements for reserves going forward in light of the main risks to the organisation and its three-year Strategy, implemented from April 2024.

It has established a policy whereby the charity should hold sufficient unrestricted funds (not committed or invested in tangible fixed assets) required for between six to nine months of normal expenditure. They consider that this is sufficient to ensure that they can cover the costs for any period that may occur where further funding needs to be secured. It has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise that necessitate this action. While the charity is currently financially sound it relies heavily on government funding, however this is only a contribution to costs. The charity has been awarded a four-year funding agreement for £300k per annum from 1<sup>st</sup> April 2024.

The charity held £603k in free reserves as at 31st March 2024 which is in line with the level of required free reserves of between £541k and £812k.

## **Objectives and Activities**

The charity has just completed the final year of the three-year business plan (2021–2024). The main aims of the organisation have been revisited in the strategy being implemented from April 2024. These aims are detailed below.

### **AIM 1: To increase the reach and impact of National Prison Radio.**

**Objective:** *Ensure National Prison Radio positively influences more listeners and provides improved support which better represents the whole prison population.*

National Prison Radio is the world's first national radio station for people in prison. Made by prisoners, for prisoners, National Prison Radio promotes a culture of positive change in prison while acknowledging and addressing the challenges of imprisonment.

National Prison Radio broadcasts 24 hours a day, seven days per week via in-cell television and in-cell 'Launchpad' laptops. It can be received in prisons across England and Wales, with a potential audience of approximately 88,000 people.

The radio station has a large and loyal listenership, with 88% of those who are able to receive it tuning in for an average of 8 hours each week. Although 'Launchpad' is currently available in fewer than 20% of prisons, in 2023 our content received 4.38 million views / listens.

National Prison Radio supports people through their sentences, providing in-cell access to discussions, information, practical support and inspirational stories. We work alongside men serving sentences at HMP Brixton and women inside HMP Styal, to create content while helping them to build skills and increase their chances of accessing meaningful employment and education opportunities post-release.

### **AIM 2: To strengthen our support for people impacted by the criminal justice system through our podcast production.**

**Objective:** *Utilise podcast production as a platform for storytelling, advocacy and support for those affected by the criminal justice system.*

Podcasting allows us to talk to new audiences. It enables us to support those who have been released from prison as well as the families, loved-ones and wider support networks of those who are in prison. It also enables us to advocate to wider society on behalf of those in prison, by shining an honest light on life within the criminal justice system.

Our two key titles are:

**Life After Prison** (Ministry of Justice and Lottery-funded, with funding secured for the next three years), targeted at listeners who have grown to love National Prison Radio during their time inside and are now released.

**The Secret Life of Prisons** (recently relaunched as a weekly production), targeted at those who work around the justice sector and the wider public and designed to be the 'voice of the criminal justice sector'.

We produce a number of other respected and high-quality podcasts that focus on the experiences of people affected by the criminal justice system.

In the year to March 2024 our podcasts have been downloaded 286,253 times, a number we aim to increase. Life After Prison's social media engagements are at 7 million hits across all platforms since launch in 2022.

**AIM 3: To find and nurture talented producers and presenters in prisons and identify future opportunities for career development.**

**Objective:** *To identify and nurture talent within prisons, fostering creativity and providing opportunities for personal and professional development.*

Making radio in prison can be a life-changing experience. We want to do more to support talented people we work with inside prisons and after release.

We have built a solid track record and evidence base that showcases this side of our work. During the last three years, PRA staff members with prison experience have been honoured with some of the industry's highest accolades.

More than 20% of our staff have spent time in prison. We plan to continue to build on this figure. In addition, a number of our prison-experienced team have gone on to find jobs, apprenticeships or placements with the BBC, including those working on our post-release talent development scheme at our community studio in Brixton.

We are in a strong position to build on our years of experience inside prison and to leverage our reputation in the broadcasting industry as a key 'Grassroots' producer to create meaningful connections and opportunities.

**AIM 4: To support the development of prison radio globally through Prison Radio International.**

**Objective:** *To propel prison radio internationally by building a mutually-supportive global community to share expertise, resources, and best practice.*

We have worked hard to build on and formalise the international partnership work we have been involved in for more than a decade, by establishing and leading Prison Radio International.

Via our bi-lingual (English and Spanish) Global Prison Radio Survey, we are mapping prison radio activity around the world and discovering what support is required to drive this important work forward. We are building connections, offering consultancy, and seeking out new opportunities to persuade decision-makers of the benefits of prison radio.

We established and provide the secretariat for the Prison Radio International Advisory Board, with our CEO as Chair.

**AIM 5: To build our public profile in order to increase our influence and that of the people we work with.**

**Objective:** *Increase visibility / awareness of the Prison Radio Association to attract partnerships, funding, and support.*

The Prison Radio Association is a respected member of the criminal justice community. We enjoy positive and fruitful partnerships with a whole range of organisations that work in prisons and related areas, including statutory bodies, government departments, charities and voluntary organisations.

This presents opportunities for us to grow as the voice of the sector. Our returning series **Behind the Crime** (BBC Radio 4) and the impact of our **Life After Prison** team is having in promoting our podcasts in national media have demonstrated that there is an interest in work produced by us.

By engaging in strategic partnerships with a wider range of media outlets, content producers and relevant stakeholders, we are developing formats and productions that carry our messaging to ever wider audiences. Our brand of creative, ethical storytelling in this space, that holds fascination and interest for mass audiences, allows us to lead healthy discussion and debate around the state of the criminal justice system and how we, as a society, deal with people who cause harm, with a clear focus on potential solutions.

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## **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Board of Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Companies Act 2006, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken steps that he or she ought to have taken as trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## **AUDITORS**

The auditors, Chater Allan LLP will be proposed for re-appointment at the forthcoming Board meeting.

This report, which has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small entities.

This report was approved by the Board of Trustees on 29 July 2024 and signed on their behalf by:



Ryan Wain  
Chair of Trustees

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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 the 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 Prison Radio Association'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 trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinion on other matter 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Matters on which we are required to report by exception**

In the light of our 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' report.

We have nothing to report in respect of the following matters in relation to which 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 company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Extent to which 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatements, 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

## INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION

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In response to the risks of irregularities and non-compliance with laws and regulations, including fraud. We designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instance of non-compliance. 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of 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 charitable 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 anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart Graham Berriman (Senior Statutory Auditor)  
For and on behalf of Chater Allan LLP  
Chartered Accountants  
& Registered Auditors  
7 Quay Court, Colliers Lane,  
Stow-cum-Quy, Cambridgeshire  
CB25 9AU  
Date: 4 September 2024

**PRISON RADIO ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME  
AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME</b>	<b>2</b>					
Donations		195,610	-	-	195,610	175,352
Income from charitable activities		382,737	-	818,890	1,201,627	1,007,192
Investment Income		10,123	-	-	10,123	2,794
<b>Total Income</b>	<b>2</b>	<b>588,470</b>	<b>-</b>	<b>818,890</b>	<b>1,407,360</b>	<b>1,185,338</b>
<b>EXPENDITURE</b>						
Costs of raising funds	<b>3</b>	63,163	-	-	63,163	82,669
Expenditure on charitable activities		516,982	-	800,860	1,317,842	1,110,780
<b>Total Expenditure</b>	<b>3</b>	<b>580,145</b>	<b>-</b>	<b>800,860</b>	<b>1,381,005</b>	<b>1,193,449</b>
<b>Net income/(expenditure)</b>		<b>8,325</b>	<b>-</b>	<b>18,030</b>	<b>26,355</b>	<b>(8,111)</b>
Transfers between funds	<b>9</b>	1,734	-	(1,734)	-	-
<b>Net movement in funds</b>		<b>10,059</b>	<b>-</b>	<b>16,296</b>	<b>26,355</b>	<b>(8,111)</b>
<b>Reconciliation of funds</b>						
Total funds at 1 April 2023		628,707	-	66,070	694,777	702,888
<b>Total funds at 31 March 2024</b>	<b>11</b>	<b>638,766</b>	<b>-</b>	<b>82,366</b>	<b>721,132</b>	<b>694,777</b>

The attached notes form part of these accounts

The statement of financial activities includes all gains and losses recognised in the year.

**Continuing Operations**

None of the company's activities were acquired or discontinued during the current or previous year

**PRISON RADIO ASSOCIATION  
BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6		36,133		44,643
<b>Current assets:</b>					
Debtors	7	257,361		226,992	
Cash at bank		<u>672,154</u>		<u>653,287</u>	
		929,515		880,279	
<b>Current liabilities:</b>					
Creditors: amounts falling due within one year	8	<u>244,516</u>		<u>230,146</u>	
<b>Net current assets</b>			684,999		650,134
<b>Net assets</b>			<u><u>721,132</u></u>		<u><u>694,777</u></u>
<b>Funds</b>					
<b>Restricted funds:</b>	10		82,366		66,070
<b>Unrestricted funds:</b>	12				
General funds			638,766		628,707
<b>Total funds</b>	12		<u><u>721,132</u></u>		<u><u>694,777</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved on 29 July 2024 and signed by



Ryan Wain  
Chair of Trustees

**PRISON RADIO ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	a	<u>15,922</u>	<u>37,700</u>
<b>Cash flows from investing activities:</b>			
Interest from investments	2	10,123	2,794
Purchase of property, plant and equipment	6	<u>(7,178)</u>	<u>(18,341)</u>
Net cash provided by/(used in) investing activities		<u>2,945</u>	<u>(15,547)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>18,867</u>	<u>22,153</u>
Cash and cash equivalents at the beginning of the reporting period		653,287	631,134
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>672,154</u>	<u>653,287</u>
<b>Summary of the cash and cash equivalents at the end of the reporting period</b>			
Cash at bank and in hand		<u>672,154</u>	<u>653,287</u>
<b>a. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2024 £	2023 £
Net income/(expenditure) for the year		26,355	(8,111)
Depreciation charges		15,688	17,856
Disposal of fixed assets		-	-
Interest from investments		(10,123)	(2,794)
(Increase)/decrease in debtors		(30,369)	(94,213)
Increase/(decrease) in creditors		14,371	124,963
<b>Net cash provided by / (used in) operating activities</b>		<u>15,922</u>	<u>37,700</u>

## **1. Accounting Policies**

### **(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

Prison Radio Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in pound sterling.

### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor and are to be solely used for particular areas of the charity's work. Designated funds are unrestricted funds of the charity which the trustees have earmarked for a particular use in the future.

### **(c) Income**

All income is included in the statement of financial activities on an accruals basis when the charity is entitled to the income. Grant income provides funding to support charity activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Investment income is included when receivable.

### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT, which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises the costs incurred by the charity in the delivery of its objectives. Governance costs comprise expenditure incurred in running the charitable company. Any apportionment between costs is done on a time basis.

### **(e) Fixed assets and capital expenditure**

These are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset as follows.

Computer and Radio Equipment	- 33% on straight line
Furniture and Fixtures	- 10% on straight line

### **(f) Taxation**

The company is a registered charity and is exempt from taxation on its charitable income.

### **(g) Going concern**

The financial statements have been prepared on the going concern basis. The directors are satisfied that available sources of finance and future funding income are sufficient to enable the company to continue to meet its liabilities as they fall due.

### **(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. Accounting Policies (Continued)**

**(i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Income**

	Unrestricted Funds	Restricted Funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
<b>Income from charitable activities to reduce re-offending:</b>				
<b>Donations</b>				
Grants	194,333	-	194,333	173,000
Other income	1,277	-	1,277	2,352
	<u>195,610</u>	<u>-</u>	<u>195,610</u>	<u>175,352</u>
<b>Investment Income</b>				
Bank interest received	10,123	-	10,123	2,794
<b>Charitable Activities</b>				
Grants for Prison Radio Services	30,000	818,890	848,890	657,416
Commissioned Productions	279,000	-	279,000	306,053
Reimbursed Licence fees	44,087	-	44,087	43,723
Development and Training Programme	29,650	-	29,650	306,053
	<u>382,737</u>	<u>818,890</u>	<u>1,201,627</u>	<u>1,007,192</u>
<b>Total</b>	<u>588,470</u>	<u>818,890</u>	<u>1,407,360</u>	<u>1,185,338</u>

**3. Expenditure on charitable activities**

	Raising Funds 2024 £	Charitable Activities 2024 £	Governance Costs 2024 £	Support Costs 2024 £	Total 2024 £	Total 2023 £
Salaries, social security and pension	41,426	890,988	30,553	75,531	1,038,498	888,868
Other staff costs	-	-	55	28,120	28,175	26,014
Accountancy and book-keeping	-	-	-	7,480	7,480	6,712
Direct project costs	-	109,020	-	-	109,020	126,074
Website and IT costs	-	12,494	-	11,008	23,502	21,917
Office costs	993	-	446	48,056	49,495	45,988
Radio costs	-	82,094	-	-	82,094	68,085
Prison Radio International	-	36,541	-	-	36,541	3,767
Audit fees	-	-	6,200	-	6,200	6,025
	<u>42,419</u>	<u>1,131,137</u>	<u>37,254</u>	<u>170,195</u>	<u>1,381,005</u>	<u>1,193,449</u>
Support costs	17,019	153,176	-	(170,195)	-	-
Governance costs	3,725	33,529	(37,254)	-	-	-
<b>Total Expenditure</b>	<u>63,163</u>	<u>1,317,842</u>	<u>-</u>	<u>-</u>	<u>1,381,005</u>	<u>1,193,449</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. Net Income/(Expenditure)**

Net income/(expenditure) is stated after charging:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	15,688	17,855
Auditors' remuneration	6,000	5,000
	<u>          </u>	<u>          </u>

**5. Staff Costs and Numbers**

The charity employed an average of 26 members of staff during the accounting period (2023:26).  
The costs were:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries	906,633	775,969
Social security costs	88,767	76,027
Pension costs	43,098	36,872
	<u>1,038,498</u>	<u>888,868</u>

One employee earned between £90,000-£100,000, one between £80,000-£90,000 and one between £70,000-£80,000 during the year (2023: one between £90,000-£100,000, one between £80,000-£90,000 and one between £70,000-£80,000).

No trustees were paid expense payments during the year (2023: £nil). No remuneration was paid to any trustees in the year (2023: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2023: £446).

Key Management Personnel

The total employment benefits of key management personnel were £361,524 (2023: £280,185).

**6. Tangible Fixed Assets**

	<b>Computer</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 April 2023	75,039	57,780	132,819
Additions	7,178	-	7,178
Disposals	-	-	-
Cost at 31 March 2024	<u>82,217</u>	<u>57,780</u>	<u>139,997</u>
Depreciation at 1 April 2023	58,477	29,699	88,176
Charge for the year	11,108	4,580	15,688
Eliminated on disposal	-	-	-
Depreciation at 31 March 2024	<u>69,585</u>	<u>34,279</u>	<u>103,864</u>
Net Book Value at 31 March 2024	<u>12,632</u>	<u>23,501</u>	<u>36,133</u>
Net Book Value at 31 March 2023	<u>16,562</u>	<u>28,081</u>	<u>44,643</u>

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. Debtors**

	<b>2024</b>	<b>2023</b>
Trade debtors	75,854	92,678
Prepayments and accrued income	181,507	134,314
	<u>257,361</u>	<u>226,992</u>

**8. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	21,115	12,795
Taxation and social security	34,558	47,545
Accruals and deferred income	181,016	161,574
Other creditors	7,827	8,231
	<u>244,516</u>	<u>230,146</u>

Deferred income comprises income received in the year that is attributable to the following year in which the expenditure will be incurred.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance of deferred income as at 1 April 2023	137,286	41,079
Amount released to income earned from charitable activities	(131,286)	(41,079)
Amount deferred in year	144,248	137,286
Balance of deferred income at 31 March 2024	<u>150,248</u>	<u>137,286</u>

**9. Leasing agreements**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	7,012	20,073
Between one and five years	-	7,012
	<u>7,012</u>	<u>27,085</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. Restricted Funds**

	As at 31/03/2023	Income	Expenditure	Transfers	As at 31/03/2024
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Employment and Training	24,000	60,000	(84,000)	-	-
NPR Programming	1,303	199,768	(155,942)	-	45,129
Evaluation	1,133	9,886	(11,019)	-	-
Podcast Network	10,079	96,465	(96,122)	(1,734)	8,688
Radio Production Workshops	23,962	27,435	(27,457)	-	23,940
Prison Radio International	5,593	64,929	(70,522)	-	-
HMP Brixton Project	-	19,000	(14,391)	-	4,609
HMP Styal Project	-	20,000	(20,000)	-	-
Mental Health in Custody	-	21,407	(21,407)	-	-
	<u>66,070</u>	<u>818,890</u>	<u>(800,860)</u>	<u>(1,734)</u>	<u>82,366</u>

Ministry of Justice: The continuation of providing a national prison radio service.

Employment and Training: Grants providing salary and support costs for a position to aid employment, education or training progression routes for pre-release/released prisoners engaged in radio production activities.

NPR Programming: Grants from a variety of funders towards specific programming themes supporting prisoners through their sentence and providing information to aid them on release.

Evaluation: A grant to increase organisational resilience through developing an evaluation approach for new and existing services, enabling better communication of impact and increased income generation.

Podcast Network: A grant to fund the pilot of a podcast network aimed at people who have recently left prison, people in the wider criminal justice system and the families of people in prison.

Radio Production Workshops: A series of radio production workshops at Feltham Young Offenders Institution producing topical content for broadcast to YOI's through NPR.

Prison Radio International: Support for the development of prison radio globally.

HMP Brixton Project: A grant to support the national prison radio service in Brixton.

HMP Styal Project: A grant to support the national prison radio service in Styal.

Mental Health in Custody: A collaborative research project addressing mental health in custody through problem-solving intervention.

**11. Funding Providers**

The Prison Radio Association is grateful for the support given by funders during 2023-2024.

These included:-

HMPPS	Armed Forces Covenant Fund
The Big Lottery Fund	GambleAware
The Triangle Trust	The Welland Trust
The Balcombe Trust	The Bromley Trust
Children In Need	The Mary Kinross Charitable Trust
Santander UK Foundation Limited	Drapers' Charitable Fund
Belpech Charitable Trust	The 29th May Charitable Trust
The Swire Foundation	The Goldsmiths' Company Charity
The AB Charitable Trust	The Fishmongers' Company's Charitable Trust
The Cairn Trust	

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Analysis of Net Assets Between Funds**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
Fund balances as at 31 March 2024 are represented by:				
Tangible fixed assets	36,133	-	-	36,133
Net current assets	602,633	-	82,366	684,999
	<u>638,766</u>	<u>-</u>	<u>82,366</u>	<u>721,132</u>

**13. Related Party Transactions**

The Prison Radio Association is controlled jointly by the Board of Trustees.

During the year there were no related party transactions.

There were no outstanding balances at the year end.

**14. Statement of Financial Activities Detail for 2023**

	<b>Unrestricted Funds 2023 £</b>	<b>Designated Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>
<b>INCOME</b>				
Donations and legacies	175,352	-	-	175,352
Income from charitable activities	380,226	-	626,966	1,007,192
Investment Income	2,794	-	-	2,794
<b>Total Income</b>	<u>558,372</u>	<u>-</u>	<u>626,966</u>	<u>1,185,338</u>
<b>EXPENDITURE</b>				
Costs of raising funds	82,669	-	-	82,669
Expenditure on charitable activities	434,279	-	676,501	1,110,780
<b>Total Expenditure</b>	<u>516,948</u>	<u>-</u>	<u>676,501</u>	<u>1,193,449</u>
<b>Net income/(expenditure)</b>	41,424	-	(49,535)	(8,111)
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>41,424</u>	<u>-</u>	<u>(49,535)</u>	<u>(8,111)</u>
<b>Reconciliation of funds</b>				
Total funds at 1 April 2022	587,283	-	115,605	702,888
<b>Total funds at 31 March 2023</b>	<u>628,707</u>	<u>-</u>	<u>66,070</u>	<u>694,777</u>

**PRISON RADIO ASSOCIATION**

England & Wales - Charity number 1114760

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# Accounts

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**PRISON RADIO ASSOCIATION**

**Registered Charity No. 1114760**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2023**

**PRISON RADIO ASSOCIATION  
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FOR THE YEAR ENDED 31 MARCH 2023**

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**PRISON RADIO ASSOCIATION  
REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2023**

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Charity name	Prison Radio Association
Company registration number	05571624
Charity registration number	1114760
Registered address	10 Queen Street Place London EC4R 1BE
Board of Trustees:	
Chair of Trustees	Ryan Wain
Trustees	Lawrence Galkoff Julia Howard David Franklin Raphael Rowe Hilary Ineomo-Marcus Debbie Ramsay Michael Spurr Tanya Robinson
Legal Advisers	Bates Wells and Braithwaite 10 Queen Street Place London EC4R 1BE
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Auditors	Chater Allan LLP 7 Quay Court Colliers Lane Stow-cum-Quy CB25 9AU

Resigned 19th October 2022

## **Structure, Governance and Management**

### **Governing Document and Public Benefit**

The Prison Radio Association (PRA) is a charitable company limited by guarantee, incorporated on 22nd September 2005 and registered as a charity on 20th June 2006. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

The objects of the charity are the education, relief and rehabilitation of offenders in custody and in the community. The charity's overall aim and where it works to support public benefit is its commitment to contributing to a reduction in re-offending.

The charity works in partnership with a number of organisations from across the voluntary, community and social enterprise (VCSE) sectors that support the HM Prison and Probation Service' (HMPPS) priorities in reducing reoffending. The charity operates mainly within prisons across England and Wales but is increasingly supporting the development of prison radio initiatives globally.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The charity has received a core grant from HMPPS for a number of years in line with their financial year (April to March). This has recently been confirmed to 31<sup>st</sup> March 2024.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years.

The Management Committee seeks to ensure that the needs of prisoners are appropriately reflected through the diversity of the trustee body. Regular reviews are undertaken to ensure that the required skills to support the charity are in place.

### **Trustee Induction and Training**

Each trustee is provided with information regarding the role and responsibilities of a trustee, including information produced specifically for this purpose by specialist charity law firm, Bates Wells. Trustees are introduced to the work of the charity via visits to specific prison radio projects and an induction by the Chair and Chief Executive. An induction pack containing the Memorandum and Articles of Association, the charity's business plan and budgets, together with other relevant information, including minutes of trustees' meetings is provided.

In an effort to maintain the broad skill mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. All trustees are appraised by the Chair on an annual basis.

### **Organisational Structure**

The Prison Radio Association has a Management Committee of eight members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Management Committee has members from a variety of professional backgrounds relevant to the work of the charity. Day-to-day administration is delegated to the Chief Executive who is responsible for ensuring that the charity delivers the services specified.

### **Remuneration policy for key management personnel**

The pay of the CEO and all staff are reviewed annually and normally increased to reflect a cost-of-living adjustment which is set based on external benchmarks. The trustees also benchmark against pay levels in other charities and consider the performance of the charity when deciding on any increases above cost of living.

## **Risk Management**

Health and Safety: the charity ensures that all staff members attend appropriate training courses, including security and key training in line with HM Prison and Probation Service (HMPPS) policy guidelines.

Appropriate insurance policies are in place including employers' liability, public liability and professional and trustee indemnity.

The trustees actively review, on a regular basis, the major risks the charity faces and where appropriate, systems and procedures have been established to manage these. The charity's Risk Register is regularly reviewed by the Chief Executive and the Management Committee. The key risks facing the charity are:

1. Lack of funding preventing the charity from fulfilling its commitments, with serious impact on the reputation and long-term viability of the charity
2. Loss of ability to broadcast due to inadequate or unsuitable technology.

While there remains some uncertainty over income projections over the next few years due to the economy, the charity goes into the new financial year with reserves at the required level. The impact of the economic climate on fundraising and costs will be closely monitored and activity adjusted accordingly.

## **Related Parties**

The charity works closely with its principal partner, HM Prison and Probation Service (HMPPS) to ensure its objectives are met.

The PRA also works with a plethora of other agencies, predominantly third sector, whose principal aims are to support HMPPS' priorities in reducing reoffending.

## **Public benefit focus on ensuring that our activities achieve our charitable aims**

The trustees review the aims, objectives and activities of the charity each year; evaluating impact and ensuring that activities remain focused on the charity's stated purposes. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and Performance in delivery of public benefit**

The main area of charitable activity for the PRA is running National Prison Radio (NPR). The world's first national radio station for prisoners, NPR supports prisoners through their sentences and aims to reduce reoffending. It also highlights the effects of crime and imprisonment on prisoners, families, victims and society as a whole. It provides vital information and support to help its audience members turn their backs on crime and rebuild their lives in preparation for release.

In addition to the above, the PRA provides support, guidance and expertise to existing prison radio projects and to those interested in setting up prison radio projects, both in the UK and around the world.

The PRA works in partnership with a range of statutory and voluntary bodies to create impactful programming for NPR. Programming signposts its audience to services supporting rehabilitation and resettlement. National Prison Radio takes the messages of partner organisations and literally amplifies them, providing prisoners with crucial information and driving up referral rates to essential services.

NPR broadcasts 24 hours a day, seven days a week, via an audio channel on in-cell television systems to prisons across England and Wales.

In the 12 months to 31st March 2023, a total of 266 partner organisations were featured on National Prison Radio (2022: 193).

National Prison Radio received 42,484 items of communication (letters and phone calls) from listeners in 113 different prisons. This is a measure of how 'actively' people engage with the radio station, rather than simply being passive

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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listeners. This number is significantly higher than equivalent years prior to Covid, and continues the rises seen from April 2020 onwards.

In November 2022 the Prison Radio Association's Arthur Hagues won the Gold award for Best Music Producer at the Audio Production Awards.

At the 2023 ARIAS (the Radio Academy Awards), the Prison Radio Association received eight nominations in seven categories:

Best Commercial Partnership - Free Flow (in partnership with the Shannon Trust)  
Best New Podcast - Life After Prison  
Best New Presenter - Zak and Jules (Life After Prison podcast)  
Best Specialist Music Show - Free Flow  
Best Specialist Music Show – NPR Rock Show  
Creative Innovation Award – NPR Rock Show  
Grassroots Award - Life After Prison  
The Impact Award – National Prison Radio (NPR)

At the awards ceremony, at the Theatre Royal Drury Lane, these eight nominations were converted into one Bronze, two Silvers and a Gold award:

Bronze: Best Specialist Music Show – NPR Rock Show  
Silver: Best Commercial Partnership - Free Flow (in partnership with the Shannon Trust)  
Silver: Grassroots Award - Life After Prison  
Gold: Best New Presenter - Zak and Jules (Life After Prison podcast)

The ARIAS judges for the Best New Presenter category said:

*"This category was especially hard to judge this year, with a wonderful and rich range of new voices and styles to consider. However, the judges found this entry to be powerfully authentic, honest and brave. The presenters weave together natural skill with lived experience to bring the listener right into their world of prison life and what happens afterwards. This is storytelling at its best, by two presenters absolutely in tune with one another."*

## **Monitoring and Evaluation**

Over a number of years, the Prison Radio Association has developed and refined a robust evaluation strategy. Despite some technical issues with the HMPPS owned and managed broadcast infrastructure, National Prison Radio consistently maintains a loyal listenership with a significant audience reach. We are working with HMPPS to resolve those technical issues. Of those that can listen to National Prison Radio (the addressable audience), research indicates that:

- 99% of the addressable audience in prison know about National Prison Radio
- 84% of the addressable audience in prison listen to National Prison Radio
- 45% of the addressable audience in prison listen to National Prison Radio every day
- 9 average weekly listening hours

In the last 12 months:

- 42,484 communications were sent in by National Prison Radio listeners from 113 different prisons in the UK
- 2,321 requests / messages of support were received from friends and loved ones of people in prison
- 266 different organisations were featured on National Prison Radio

National Prison Radio programmes have also been made available 'on demand' to prisoners in 15 prisons via the HMPPS Content Hub system. Prisoners in these prisons have in-cell laptops which can be used to access a range of content and services, including National Prison Radio.

- The total population across these fifteen prisons is approximately 11,500
- In the 12 months to 31 March 2023, there were a total of 3.2 million plays of NPR content on the HMPPS Content Hub, up from 1.2 million in the previous year

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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Listeners' impressions of NPR (percentage of surveyed listeners who agree or strongly agree with the following statements):

- 89% trust the information they hear on NPR
- 81% say listening to NPR helps them feel more motivated to make positive changes to their life while inside
- 75% would like to listen to podcasts made by NPR after they are released
- 75% say listening to NPR has made them more aware of the services available in prison
- 74% say listening to NPR helps motivate them to make changes to their life on release
- 71% say listening to NPR has helped them cope during the COVID-19 outbreak
- 70% say NPR helps them relax and stay clam
- 69% say they feel informed about where they can get help on release from prison
- 67% say they talk about things they heard on NPR with other people
- 66% say NPR provides information they can't get anywhere else
- 64% say NPR helps improve their mood
- 63% say NPR helps them stay positive
- 62% say NPR has helped them understand other people better

National Prison Radio's programming encourages the prisoner audience to engage with the range of advice and support services and opportunities available to them. As part of its output National Prison Radio broadcasts a number of major Social Action Campaigns throughout the year.

**National Prison Radio on-air campaign highlights in the year to 31st March 2023:**

Behind The Crime

Sally Tilt and Dr Kerensa Hocken, two forensic psychologists who work in prisons, interview someone who ended up behind bars to understand their life and the crime they committed. A PRA production for BBC Radio 4 in partnership with BBC Long Form Audio.

Criminal Cases Review Commission

The CCRC continued their engagement with a 12-month campaign raising awareness of their service and their application process via National Prison Radio.

Freedom Inside

A weekly yoga / meditation programme, in partnership with the Prison Phoenix Trust.

Free Flow with Lady Unchained

The ARIAS award-winning NPR show, in partnership with The Shannon Trust. Lady Unchained is one of the best-known voices behind bars. She's the host of Free Flow - a weekly show on National Prison Radio that encourages listeners to call in with their lyrics, performed to backing tracks that they play on the radio. 'It's the show where we play the beat twice so you can get your bars right.'

Thinking Matters with HMPPS Forensic Psychology

We continue to develop a close relationship with the HMPPS Forensic Psychology team. *Thinking Matters* is a National Prison Radio series which uses cognitive behavioural therapy methods to positively influence listeners' thinking and attitudes.

Khulisa

National Prison Radio campaign focusing on the work of Khulisa, who support young people in prison to better understand their past actions and gain greater self-awareness.

Liberty Choir

*48 Songs: How Music Saved My Life* is a year-long weekly series made in collaboration with the Liberty Choir charity – featuring people who have been in prison talking about the music that inspired them while inside.

National Literacy Trust Campaigns

These included *New Chapters* (audiobooks and interviews with authors and inspiring voices, many of whom have been to prison), *Books Unlocked* (nightly audiobook series in collaboration with the Booker Prize), and a series of audio production workshops at HMYOI Feltham, in conjunction with Audible.

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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Prison & Probation Ombudsman

Working with the Prison & Probation Ombudsman to raise awareness of the in-prison complaints process.

The Brief

Solicitor and prisons expert Claire Salama from the Howard League for Penal Reform answers listeners' questions about the law and how it works.

The Intro

The second season of *The Intro*, a musicology series on National Prison Radio. The two seasons – funded by the National Foundation for Youth Music and the Swire Charitable Trust respectively – encourage young listeners to develop their musical talents, in any form.

The Secret Life of Prisons

*The Secret Life of Prisons* continued to make waves during this reporting period, with a number of special episodes, including:

- The role of video calls in prison (funded by the Sir Halley Stewart Trust)
- An interview with Zak and Jules – hosts of the PRA's Life After Prison podcast
- Live special - Lady Unchained book launch – live at Libreria
- A special three-part series on homelessness, produced in partnership with the Orwell Foundation.

Wellness Wednesday

*Wellness Wednesday* is a weekly health feature in National Prison Radio's weekday breakfast programme, *Porridge*. The 10-minute feature is sponsored by NHS England and HMPPS Drug Strategy, and focusses on a wide range of topics related to health and substance misuse.

Windrush Stories: Hackney Edition

The third season of our podcast series *Windrush Stories*, a collection of interviews with people from, or descendants of, the Windrush generation – all focused on the London Borough of Hackney.

World Hepatitis Day 2022

Recognising World Hepatitis Day on NPR. Hearing personal stories of those who have both gone through recovery and treatment for Hep C, to raise awareness of the illness, identification and treatment.

**Financial Review**

The charity's principal funding sources in the period were HMPPS and charitable trusts and foundations and its principal expenditure was staff salaries. An increasingly important part of the PRA's income comes from commercial commissions for clients across the public, private and VCSE sectors.

Total income for the year was £1,185,338 (2022: £1,026,028). This includes £300k in grant income from HMPPS for core costs. The current HMPPS grant agreement runs for two years at £300k per year from April 2022. Income from contracted activity, which includes PRA Productions, totalled £306k in the year (2022: £277k).

Total expenditure for the year was £1,193,449 (2022: £1,050,017), £888k of which was staff costs (2022: £827k).

The deficit for the period was £8,111 leading to funds carried forward of £694,777 of which £66,070 is restricted.

The PRA is grateful to a number of partners who provide pro-bono support in terms of premises, evaluation and legal advice.

**Investment and Reserves Policy**

The Management Committee has examined the charity's requirements for reserves going forward in light of the main risks to the organisation and its three-year Business Plan, implemented from the start of the 2021-2022 financial year.

It has established a policy whereby the charity should hold sufficient unrestricted funds (not committed or invested in tangible fixed assets) required for between six to nine months of normal expenditure. They consider that this is sufficient to ensure that they can cover the costs for any period that may occur where further funding needs to be

secured. It has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise that necessitate this action. While the charity is currently financially sound it relies heavily on government funding, however this is only a contribution to costs. The charity has been awarded a two-year funding agreement for £300k per annum from 1<sup>st</sup> April 2022.

The charity held £584k in free reserves as at 31st March 2023 which is in line with the level of required free reserves of between £487k and £731k.

## **Activities**

The charity has just completed the second year of a three-year business plan (2021–2024). Below we have listed the main aims stated in this business plan, along with a summary of the work we have done to deliver on these aims.

### **To maximise the impact of National Prison Radio**

National Prison Radio's content has never been needed more than it is right now. We are now firmly back inside prisons, having returned to our studios in Brixton and Styal. We have also enthusiastically resumed visiting prisons around the country – to record with people in a range of prisons – ensuring National Prison Radio's content is as diverse and representative as possible. We have maintained a production presence in the community, producing regular programmes hosted by people who have been released from prison, and will continue to focus on how we can best serve our listeners in prison with high-quality, relevant, inspirational programmes.

As our activities and impact develop beyond our work in prisons and outside the UK, we remain very clear that National Prison Radio remains the beating heart of the Prison Radio Association and the most impactful element of our work.

### **To develop production and presenting talent from within the criminal justice system**

This is a really exciting and growing area of our work. We are developing this work through producing content for NPR, through podcast production, and – where we can – through our commissions for the BBC.

We carry out this work in prisons and, increasingly, in our studios outside of prisons. In 2022 we opened our first studio outside a prison in London, taking a unit in Brixton House, an arts venue and theatre close to Brixton station in the heart of the community. Coupled with our studio at Limewood House (outside Styal prison, near Manchester), we're now able to make radio with those released from prison in ways we never have before.

Engaging in radio production in prisons can be a life-changing experience, and we are now doing more than ever before to support talented people after release from prison.

The broadcasting industry is currently engaged in a concerted drive to make the workforce more representative of the wider population, and we have a strong reputation as a key 'grassroots' producer.

We have refocussed our award applications, making a more concerted effort to support colleagues with prison experience to gain recognition that will help with their professional development, with some notable success. Our presenters have been honoured in national radio industry awards, showing that they can reach a professional level of performance as judged by peers within the industry. Two people have started paid employment at the BBC, developing their skills with the national broadcaster.

### **To grow our global impact through Prison Radio International**

Around the world there is a growing interest in developing prison radio projects. As the founders of the world's first national prison radio station, for more than a decade the PRA has responded to requests for advice and practical support about the development of prison radio projects from a range of individuals, NGOs and governments in Europe, Africa, Asia, the Middle East, USA, Latin America, and Australia. The PRA is seen as an international leader in this field and therefore people around the world look to us for advice, support, collaboration and coordination.

A PRA-led initiative, Prison Radio International, is driving the growth of this global movement. We are creating networks, sharing best practice, offering consultancy, and seek out new opportunities to persuade decision-makers of

the benefits of prison radio. Prison Radio International plays a pivotal role in building the prison radio movement worldwide. It aims to raise operational and production standards, in order to maximise the potential of prison radio to change lives everywhere.

We know that quality prison radio improves and even saves the lives of people in prison. We know it provides a lifeline of communication for the loved ones of people in prison. We know that it can play a pivotal role in contributing to a more informed public dialogue about how we respond to criminal harm. We know prison radio - done well - gives incarcerated people agency. It plays an important role in humanising people living in prisons. It can create meaningful dialogue between those running prisons and those living in them. It can help incarcerated people to influence how prisons are run.

We have brought together the very first Prison Radio International Advisory Board, with representatives from grassroots prison radio initiatives in Argentina, Australia, India, Israel, Poland, Trinidad and Tobago and the USA meeting quarterly. This Advisory Board is supporting with the development of international governance, operations and evaluation systems that we need to help us leverage our international reputation to support prison radio projects across the globe and to drive radio to drive systems change in local and global justice.

In June 2022 we worked with the Norwegian NGO Røverhuset and the Norwegian Department for Corrections to organise the first in-person Prison Radio International Conference in Oslo. We have also been piloting a regional approach to developing mutually supportive prison radio networks, starting in Latin America. This includes organising a regional Latin American prison radio conference and workshops.

#### **To develop the Prison Radio Podcast Network**

We have historically focused most of our resources on supporting people while they're in prison. Last year we successfully applied for funding to develop our podcast offering to people who have been released from prison. We are now into an eighteen-month pilot project during which we will develop a podcast series presented by two hosts who have spent time in prison. They're working with our new Head of Podcasts and specialist Podcast Producer to create programmes that will encourage listeners to develop the podcast-listening habit. Programmes will address the sorts of issues that people commonly face as they're released from prison.

During the coming period – the final year of the charity's current three-year business plan – the senior team will work with the Board of Trustees to develop a sustainable and impactful vision for the next three-year development phase for the organisation.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Board of Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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to ensure that the financial statements comply with the Charities Act 2011, Companies Act 2006, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken steps that he or she ought to have taken as trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**AUDITORS**

The auditors, Chater Allan LLP will be proposed for re-appointment at the forthcoming Board meeting.

This report, which has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small entities.

This report was approved by the Board of Trustees on 5<sup>th</sup> July 2023 and signed on their behalf by:

Ryan Wain  
Chair of Trustees

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Opinion**

We have audited the financial statements of Prison Radio Association (the charitable company) for the year ended 31 March 2023 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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 the 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 Prison Radio Association'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 trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinion on other matter 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Matters on which we are required to report by exception**

In the light of our 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' report.

We have nothing to report in respect of the following matters in relation to which 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 company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Extent to which 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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatements, 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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In response to the risks of irregularities and non-compliance with laws and regulations, including fraud. We designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instance of non-compliance. 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of 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 charitable 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 anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Graham Berriman (Senior Statutory Auditor)  
For and on behalf of Chater Allan LLP  
Chartered Accountants  
& Registered Auditors  
7 Quy Court, Colliers Lane,  
Stow-cum-Quy, Cambridgeshire  
CB25 9AU  
Date: 2 August 2023

**PRISON RADIO ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME  
AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds 2023	Designated Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
<b>INCOME</b>	<b>2</b>					
Donations		175,352	-	-	175,352	60,532
Income from charitable activities		380,226	-	626,966	1,007,192	963,672
Investment Income		2,794	-	-	2,794	1,824
<b>Total Income</b>	<b>2</b>	<b>558,372</b>	<b>-</b>	<b>626,966</b>	<b>1,185,338</b>	<b>1,026,028</b>
<b>EXPENDITURE</b>						
Costs of raising funds	<b>3</b>	82,669	-	-	82,669	93,462
Expenditure on charitable activities		434,279	-	676,501	1,110,780	956,555
<b>Total Expenditure</b>	<b>3</b>	<b>516,948</b>	<b>-</b>	<b>676,501</b>	<b>1,193,449</b>	<b>1,050,017</b>
<b>Net income/(expenditure)</b>		<b>41,424</b>	<b>-</b>	<b>(49,535)</b>	<b>(8,111)</b>	<b>(23,989)</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>	<b>4</b>	<b>41,424</b>	<b>-</b>	<b>(49,535)</b>	<b>(8,111)</b>	<b>(23,989)</b>
<b>Reconciliation of funds</b>						
Total funds at 1 April 2022		587,283	-	115,605	702,888	726,877
<b>Total funds at 31 March 2023</b>	<b>12</b>	<b>628,707</b>	<b>-</b>	<b>66,070</b>	<b>694,777</b>	<b>702,888</b>

The attached notes form part of these accounts

The statement of financial activities includes all gains and losses recognised in the year.

**Continuing Operations**

None of the company's activities were acquired or discontinued during the current or previous year

**PRISON RADIO ASSOCIATION  
BALANCE SHEET  
AS AT 31 MARCH 2023**

	<b>Note</b>	<b>2023</b>		<b>2022</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible fixed assets	<b>6</b>		44,643		44,158
<b>Current assets:</b>					
Debtors	<b>7</b>	226,993		132,779	
Cash at bank		<u>653,287</u>		<u>631,134</u>	
		880,280		763,913	
<b>Current liabilities:</b>					
Creditors: amounts falling due within one year	<b>8</b>	<u>230,146</u>		<u>105,183</u>	
<b>Net current assets</b>			650,134		658,730
<b>Net assets</b>			<u><u>694,777</u></u>		<u><u>702,888</u></u>
<b>Funds</b>					
<b>Restricted funds:</b>	<b>10</b>		66,070		115,605
<b>Unrestricted funds:</b>	<b>12</b>				
General funds			628,707		587,283
<b>Total funds</b>	<b>12</b>		<u><u>694,777</u></u>		<u><u>702,888</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved on 5 July 2023 and signed by

Ryan Wain  
Chair of Trustees

**PRISON RADIO ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	a	<u>37,700</u>	<u>(4,428)</u>
<b>Cash flows from investing activities:</b>			
Interest from investments	2	2,794	1,824
Purchase of property, plant and equipment	6	<u>(18,341)</u>	<u>(22,230)</u>
Net cash provided by/(used in) investing activities		<u>(15,547)</u>	<u>(20,406)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>22,153</u>	<u>(24,834)</u>
Cash and cash equivalents at the beginning of the reporting period		631,134	655,968
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>653,287</u>	<u>631,134</u>
<b>Summary of the cash and cash equivalents at the end of the reporting period</b>			
Cash at bank and in hand		<u>653,287</u>	<u>631,134</u>
<b>a. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2023 £	2022 £
Net income/(expenditure) for the year		(8,111)	(23,989)
Depreciation charges		17,856	12,763
Disposal of fixed assets		-	-
Interest from investments		(2,794)	(1,824)
(Increase)/decrease in debtors		(94,213)	117,108
Increase/(decrease) in creditors		124,963	(108,486)
<b>Net cash provided by / (used in) operating activities</b>		<u>37,700</u>	<u>(4,428)</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1. Accounting Policies**

**(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

Prison Radio Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling £.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor and are to be solely used for particular areas of the charity's work. Designated funds are unrestricted funds of the charity which the trustees have earmarked for a particular use in the future.

**(c) Income**

All income is included in the statement of financial activities on an accruals basis when the charity is entitled to the income. Grant income provides funding to support charity activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Investment income is included when receivable.

**(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT, which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises the costs incurred by the charity in the delivery of its objectives. Governance costs comprise expenditure incurred in running the charitable company. Any apportionment between costs is done on a time basis.

**(e) Fixed assets and capital expenditure**

These are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset as follows.

Computer and Radio Equipment	- 33% on straight line
Furniture and Fixtures	- 10% on straight line

**(f) Taxation**

The company is a registered charity and is exempt from taxation on its charitable income.

**(g) Going concern**

The financial statements have been prepared on the going concern basis. The directors are satisfied that available sources of finance and future funding income are sufficient to enable the company to continue to meet its liabilities as they fall due. In particular the directors have considered the impact of COVID-19; though there are inevitable uncertainties they believe there will be no material adverse impact on the charity's ability to continue as a going concern.

**(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting Policies (Continued)**

**(i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Income**

	Unrestricted Funds	Restricted Funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
<b>Income from charitable activities to reduce re-offending:</b>				
<b>Donations</b>				
Grants	173,000	-	173,000	56,000
Other income	2,352	-	2,352	4,532
	<u>175,352</u>	<u>-</u>	<u>175,352</u>	<u>60,532</u>
<b>Investment Income</b>				
Bank interest received	2,794	-	2,794	1,824
<b>Charitable Activities</b>				
Grants for Prison Radio Services	30,450	626,966	657,416	643,497
Reimbursed Licence fees	43,723	-	43,723	42,416
Commissioned Productions	306,053	-	306,053	277,759
	<u>380,226</u>	<u>626,966</u>	<u>1,007,192</u>	<u>963,672</u>
<b>Total</b>	<u>558,372</u>	<u>626,966</u>	<u>1,185,338</u>	<u>1,026,028</u>

**3. Expenditure on charitable activities**

	Raising Funds 2023 £	Charitable Activities 2023 £	Governance Costs 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Salaries, social security and pension	62,043	717,586	28,278	80,962	888,868	827,214
Other staff costs	-	-	307	25,707	26,014	17,585
Accountancy and book-keeping	-	-	-	6,712	6,712	6,108
Direct project costs	-	126,074	-	-	126,074	40,311
Website and IT costs	-	11,768	-	10,148	21,917	23,001
Office costs	237	-	446	45,305	45,988	27,857
Radio costs	-	68,085	-	-	68,085	100,121
Prison Radio International	-	3,767	-	-	3,767	2,820
Audit fees	-	-	6,025	-	6,025	5,000
	<u>62,280</u>	<u>927,279</u>	<u>35,056</u>	<u>168,834</u>	<u>1,193,449</u>	<u>1,050,017</u>
Support costs	16,883	151,951	-	(168,834)	-	-
Governance costs	3,506	31,550	(35,056)	-	-	-
<b>Total Expenditure</b>	<u>82,669</u>	<u>1,110,780</u>	<u>-</u>	<u>-</u>	<u>1,193,449</u>	<u>1,050,017</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. Net Income/(Expenditure)**

Net income/(expenditure) is stated after charging:	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	17,855	12,763
Auditors' remuneration	5,900	5,000
	<hr/>	<hr/>

**5. Staff Costs and Numbers**

The charity employed an average of 26 members of staff during the accounting period (2022:22).  
The costs were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries	775,969	721,605
Social security costs	76,027	70,784
Pension costs	36,872	34,825
	<hr/>	<hr/>
	888,868	827,214

One employee earned between £90,000-£100,000, one between £80,000-£90,000 and one between £70,000-£80,000 during the year (2022: one between £80,000-£90,000, one between £70,000-£80,000).

No trustees were paid expense payments during the year (2022: £262 to one trustee). No remuneration was paid to any trustees in the year (2022: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2022: £446).

Key Management Personnel

The total employment benefits of key management personnel were £204,034 (2022: £199,061).

**6. Tangible Fixed Assets**

	<b>Computer</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 April 2022	71,598	42,880	114,478
Additions	3,441	14,900	18,341
Disposals	-	-	-
Cost at 31 March 2023	<hr/>	<hr/>	<hr/>
	75,039	57,780	132,819
Depreciation at 1 April 2022	44,895	25,425	70,320
Charge for the year	13,582	4,274	17,856
Eliminated on disposal	-	-	-
Depreciation at 31 March 2023	<hr/>	<hr/>	<hr/>
	58,477	29,699	88,176
Net Book Value at 31 March 2023	<hr/>	<hr/>	<hr/>
	16,562	28,081	44,643
Net Book Value at 31 March 2022	<hr/>	<hr/>	<hr/>
	26,703	17,455	44,158

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. Debtors**

	<b>2023</b>	<b>2022</b>
Trade debtors	92,679	30,512
Prepayments and accrued income	134,314	102,267
	<u>226,993</u>	<u>132,779</u>

**8. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	12,795	24,084
Taxation and social security	47,545	24,743
Accruals and deferred income	161,574	48,950
Other creditors	8,231	7,406
	<u>230,146</u>	<u>105,183</u>

Deferred income comprises income received in the year that is attributable to the following year in which the expenditure will be incurred.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance of deferred income as at 1 April 2022	41,079	130,344
Amount released to income earned from charitable activities	(41,079)	(128,394)
Amount deferred in year	137,286	39,129
Balance of deferred income at 31 March 2023	<u>137,286</u>	<u>41,079</u>

**9. Leasing agreements**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	20,073	
Between one and five years	7,012	
	<u>27,085</u>	<u>-</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. Restricted Funds**

	As at 31/03/2022	Income	Expenditure	Transfers	As at 31/03/2023
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Employment and Training	-	24,000	-	-	24,000
NPR Programming	20,840	74,716	(94,253)	-	1,303
Evaluation	1,070	24,374	(24,311)	-	1,133
Podcast Network	62,503	125,209	(177,633)	-	10,079
Radio Production Workshops	25,923	26,667	(28,628)	-	23,962
Prison Radio International	5,269	6,000	(5,676)	-	5,593
HMP Brixton Project	-	30,000	(30,000)	-	-
HMP Styal Project	-	16,000	(16,000)	-	-
	<u>115,605</u>	<u>626,966</u>	<u>(676,501)</u>	<u>-</u>	<u>66,070</u>

Ministry of Justice: The continuation of providing a national prison radio service.

Employment and Training: Grants providing salary and support costs for a position to aid employment, education or training progression routes for pre-release/released prisoners engaged in radio production activities.

NPR Programming: Grants from a variety of funders towards specific programming themes supporting prisoners through their sentence and providing information to aid them on release.

Evaluation: A grant to increase organisational resilience through developing an evaluation approach for new and existing services, enabling better communication of impact and increased income generation.

Podcast Network: A grant to fund the pilot of a podcast network aimed at people who have recently left prison, people in the wider criminal justice system and the families of people in prison.

Radio Production Workshops: A series of radio production workshops at Feltham Young Offenders Institution producing topical content for broadcast to YOI's through NPR.

Prison Radio International: Support for the development of Prison Radio in Latin America.

HMP Brixton Project: A grant to support the national prison radio service in Brixton.

HMP Styal Project: A grant to support the national prison radio service in Styal.

**11. Funding Providers**

The Prison Radio Association is grateful for the support given by funders during 2022-2023. These included:-

HMPPS	Armed Forces Covenant Fund
The Big Lottery Fund	GambleAware
The Triangle Trust	The Arts Council
The Balcombe Trust	The Evan Cornish Foundation
Children In Need	The Mary Kinross Charitable Trust
The Big Lottery Fund	Drapers' Charitable Fund
Belpech Charitable Trust	The 29th May Charitable Trust
The Santander Foundation	The Goldsmiths Company
The AB Charitable Trust	The Swire Charitable Trust

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. Analysis of Net Assets Between Funds**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
Fund balances as at 31 March 2023 are represented by:				
Tangible fixed assets	44,643	-	-	44,643
Net current assets	584,064	-	66,070	650,134
	<u>628,707</u>	<u>-</u>	<u>66,070</u>	<u>694,777</u>

**13. Related Party Transactions**

The Prison Radio Association is controlled jointly by the Board of Trustees.

During the year there were no related party transactions.

There were no outstanding balances at the year end.

**14. Statement of Financial Activities Detail for 2022**

	<b>Unrestricted Funds 2022 £</b>	<b>Designated Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
<b>INCOME</b>				
Donations and legacies	60,532	-	-	60,532
Income from charitable activities	353,174	-	610,498	963,672
Investment Income	1,824	-	-	1,824
<b>Total Income</b>	<u>415,530</u>	<u>-</u>	<u>610,498</u>	<u>1,026,028</u>
<b>EXPENDITURE</b>				
Costs of raising funds	93,462	-	-	93,462
Expenditure on charitable activities	428,085	-	528,470	956,555
<b>Total Expenditure</b>	<u>521,547</u>	<u>-</u>	<u>528,470</u>	<u>1,050,017</u>
<b>Net income/(expenditure)</b>	(106,017)	-	82,028	(23,989)
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>(106,017)</u>	<u>-</u>	<u>82,028</u>	<u>(23,989)</u>
<b>Reconciliation of funds</b>				
Total funds at 1 April 2021	693,300	-	33,577	726,877
<b>Total funds at 31 March 2022</b>	<u>587,283</u>	<u>-</u>	<u>115,605</u>	<u>702,888</u>

**PRISON RADIO ASSOCIATION**

England & Wales - Charity number 1114760

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# Accounts

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**PRISON RADIO ASSOCIATION**

**Registered Charity No. 1114760**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2022**

**PRISON RADIO ASSOCIATION  
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FOR THE YEAR ENDED 31 MARCH 2022**

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**PRISON RADIO ASSOCIATION  
REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

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Charity name	Prison Radio Association	
Company registration number	05571624	
Charity registration number	1114760	
Registered address	10 Queen Street Place London EC4R 1BE	
Board of Trustees:		
Chair of Trustees	Ryan Wain	
Trustees	Roma Hooper	Resigned 30 March 2022
	Mark Robinson	Resigned 16 December 2021
	Lawrence Galkoff	
	Julia Howard	
	David Franklin	
	Raphael Rowe	
	Hilary Ineomo-Marcus	
	Debbie Ramsay	
	Michael Spurr	
	Tanya Robinson	
Legal Advisers	Bates Wells and Braithwaite 10 Queen Street Place London EC4R 1BE	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Auditors	Chater Allan LLP 7 Quay Court Colliers Lane Stow-cum-Quy CB25 9AU	

## **Structure, Governance and Management**

### **Governing Document and Public Benefit**

The Prison Radio Association (PRA) is a charitable company limited by guarantee, incorporated on 22nd September 2005 and registered as a charity on 20th June 2006. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

The objects of the charity are the education, relief and rehabilitation of offenders in custody and in the community. The charity's overall aim and where it works to support public benefit is its commitment to contributing to a reduction in re-offending.

The charity works in partnership with a number of organisations from across the voluntary, community and social enterprise (VCSE) sectors that support the HM Prison and Probation Service' (HMPPS) priorities in reducing reoffending. The charity operates mainly within prisons across England and Wales, but is increasingly supporting the development of prison radio initiatives globally.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The charity has received a core grant from HMPPS for a number of years in line with their financial year (April to March). This has recently been confirmed to 31<sup>st</sup> March 2024.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years.

The Management Committee seeks to ensure that the needs of prisoners are appropriately reflected through the diversity of the trustee body. Regular reviews are undertaken to ensure that the required skills to support the charity are in place.

### **Trustee Induction and Training**

Each trustee is provided with information regarding the role and responsibilities of a trustee, including information produced specifically for this purpose by specialist charity law firm, Bates Wells. Trustees are introduced to the work of the charity via visits to specific prison radio projects and an induction by the Chair and Chief Executive. An induction pack containing the Memorandum and Articles of Association, the charity's business plan and budgets, together with other relevant information, including minutes of trustees' meetings is provided.

In an effort to maintain the broad skill mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. All trustees are appraised by the Chair on an annual basis.

### **Organisational Structure**

The Prison Radio Association has a Management Committee of nine members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Management Committee has members from a variety of professional backgrounds relevant to the work of the charity. Day-to-day administration is delegated to the Chief Executive who is responsible for ensuring that the charity delivers the services specified.

### **Remuneration policy for key management personnel**

The pay of the CEO and all staff are reviewed annually and normally increased to reflect a cost of living adjustment which is set based on external benchmarks. The trustees also benchmark against pay levels in other charities and consider the performance of the charity when deciding on any increases above cost of living.

## **Risk Management**

Health and Safety: the charity ensures that all staff members attend appropriate training courses, including security and key training in line with HM Prison and Probation Service (HMPPS) policy guidelines.

Appropriate insurance policies are in place including employers' liability, public liability and professional and trustee indemnity.

The trustees actively review, on a regular basis, the major risks the charity faces and where appropriate, systems and procedures have been established to manage these. The charity's Risk Register is regularly reviewed by the Chief Executive and the Management Committee. The key risks facing the charity are:

1. Lack of funding preventing the charity from fulfilling its commitments, with serious impact on the reputation and long-term viability of the charity
2. Loss of ability to broadcast due to inadequate or unsuitable technology

The trustees have reviewed the risks facing the charity in light of Covid-19 and have concluded that the key risks remain the same. While there remains uncertainty over income projections over the next year, due both to the pandemic and the economy, the charity goes into the new financial year with reserves at the required level. The impact on income will be closely monitored and activity adjusted accordingly.

## **Related Parties**

The charity works closely with its principal partner, HM Prison and Probation Service (HMPPS) to ensure its objectives are met.

The PRA also works with a plethora of other agencies, predominantly third sector, whose principal aims are to support HMPPS' priorities in reducing reoffending.

## **Public benefit focus on ensuring that our activities achieve our charitable aims**

The trustees review the aims, objectives and activities of the charity each year; evaluating impact and ensuring that activities remain focused on the charity's stated purposes. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and Performance in delivery of public benefit**

The main area of charitable activity for the PRA is running National Prison Radio (NPR). The world's first national radio station for prisoners, NPR supports prisoners through their sentences and aims to reduce reoffending. It also highlights the effects of crime and imprisonment on prisoners, families, victims and society as a whole. It provides vital information and support to help its audience members turn their backs on crime and rebuild their lives in preparation for release.

In addition to the above, the PRA provides support, guidance and expertise to existing prison radio projects and to those interested in setting up prison radio projects, both in the UK and around the world.

The PRA works in partnership with a range of statutory and voluntary bodies to create impactful programming for NPR. Programming signposts its audience to services supporting rehabilitation and resettlement. National Prison Radio takes the messages of partner organisations and literally amplifies them, providing prisoners with crucial information and driving up referral rates to essential services.

NPR broadcasts 24 hours a day, seven days a week, via an audio channel on in-cell television systems. As of March 2022, it can be received in 113 prisons across England and Wales, with a potential audience of more than 78,000 prisoners.

In the 12 months to 31st March 2022, a total of 193 partner organisations were featured on National Prison Radio (2021: 206).

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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National Prison Radio received 34,100 items of communication (letters and phone calls) from listeners in 113 different prisons. This is a measure of how 'actively' people engage with the radio station, rather than simply being passive listeners. This number is around seven times higher than equivalent years prior to Covid, and continues the significant rises seen from April 2020 onwards.

In November 2021 the Prison Radio Association's Lady Unchained won the Gold award for Best Speech Audio Host at the Audio Production Awards for her programme BARS. After release from prison, she pursued her passion for spoken word and has been a fixture on National Prison Radio for several years.

Our Rock Show presenter James Phillips then won the Gold award in the Best New Presenter category at the 2022 ARIAS, the Radio Academy Awards. We first worked with James when he was serving a sentence in HMP Coldingley, and the passion for radio that he developed during that time has turned him into an infectiously enthusiastic broadcaster.

These achievements mark our contribution to the development of new talent in the industry. Lady Unchained also won a Silver award in the Impact category for BARS, while The Rock Show picked up a Bronze award in the Best Music Entertainment Show category.

### **Monitoring and Evaluation**

Over a number of years, the Prison Radio Association has developed and refined a robust evaluation strategy. During this period research indicates that National Prison Radio consistently maintains a loyal listenership with a significant audience reach:

- 78,180 potential National Prison Radio listeners in 113 prisons
- 98% of people in prison know about National Prison Radio
- 76% of people in prison listen to National Prison Radio
- 34% of people in prison listen to National Prison Radio every day
- 11.1 average weekly listening hours

In the last 12 months:

- 34,100 communications were sent in by National Prison Radio listeners from 113 different prisons in the UK
- 4,748 requests / messages of support were received from friends and loved ones of people in prison
- 193 different organisations were featured on National Prison Radio

National Prison Radio programmes have also been made available 'on demand' to prisoners in ten prisons via the HMPPS Content Hub system. Prisoners in these prisons have in-cell laptops which can be used to access a range of content and services, including National Prison Radio.

- The total population across these ten prisons is approximately 7,600
- In the 12 months to 31 March 2022, there were a total of 1,193,443 plays of NPR content on the Content Hub, up from 225,689 in the previous year

Listeners' impressions of NPR (percentage of listeners who agree or strongly agree with the following statements):

- 71% say they talk about things they heard on NPR with other people
- 60% say NPR has helped them understand other people better
- 67% say NPR helps them relax and stay calm
- 68% say NPR helps improve their mood
- 67% say NPR helps them stay positive
- 87% trust the information they hear on NPR
- 68% say NPR provides information they can't get anywhere else
- 76% say listening to NPR has made them more aware of the services available in prison
- 77% say listening to NPR has helped them cope during the COVID-19 outbreak
- 76% would like to listen to podcasts made by NPR after they are released
- 70% say NPR has helped them to gain new skills

National Prison Radio's programming encourages the prisoner audience to engage with the range of advice and support services and opportunities available to them. As part of its output National Prison Radio broadcasts a number of major Social Action Campaigns throughout the year.

**National Prison Radio on-air campaign highlights in the year to 31st March 2022:**

Thinking Matters

A collaboration with the HMPPS Forensic Psychology team, *Thinking Matters* was a six-part National Prison Radio campaign using cognitive behavioral therapy methods to positively influence listeners' thinking and attitudes.

Wellness Wednesday

*Wellness Wednesday* is a fortnightly health feature in National Prison Radio's weekday breakfast programme, *Porridge*. The 10-minute feature is sponsored by NHS England, and focusses on a wide range of health topics.

Prison & Probation Ombudsman

Working with the Prison & Probation Ombudsman to raise awareness of the in-prison complaints process.

Samaritans

A campaign developed by the PRA to celebrate the 30<sup>th</sup> anniversary of the Samaritans' listening service in prison, featuring interviews with key people and highlighting the benefits of the work.

Vaccine Awareness

We worked closely with the HMPPS Communications team throughout 2021 to keep people in prison up to date with the ever-changing Covid-19 pandemic situation in prisons. One highlight of this collaboration was a focus on the importance of being vaccinated, which aimed to dispel any negative myths about the vaccine.

The Warm Up

Funded by Sport England, *The Warm Up* aimed to give people in prison advice, support and inspiration to improve their physical fitness. The 24 episodes included an in-cell workout routine. The series was nominated for Best Sports Show at the 2022 Audio & Radio Industry Awards.

Windrush Stories

The second season of our podcast series *Windrush Stories*, a collection of interviews with people from, or descendants of, the Windrush generation.

The Intro

*The Intro* is a musicology series on National Prison Radio. The two seasons – funded by the National Foundation for Youth Music and the Swire Charitable Trust respectively – aim to encourage young listeners to develop their musical talents, in any form.

Behind The Crime

Sally Tilt and Dr Kerensa Hocken, two forensic psychologists who work in prisons, interview someone who ended up behind bars to understand their life and the crime they committed. Broadcast on BBC Radio 4 in September 2021.

Hepatitis C Campaigns

Hep C continues to be prevalent in prison, and in 2021 we worked with both the Hep C Trust and NHS England to raise awareness of the illness, identification and treatment.

National Literacy Trust Campaigns

We continue to enjoy a really close working relationship with the National Literacy Trust. In 2021, these included *New Chapters* (audiobooks and interviews with authors and inspiring voices, many of whom have been to prison), *Books Unlocked* (nightly audiobook series in collaboration with the Booker Prize), and a series of audio production workshops at HMYOI Feltham, in conjunction with Audible.

The Secret Life of Prisons

*The Secret Life of Prisons* continued to make waves in 2021, being nominated for Best Independent Podcast at the 2022 ARIAS (the Radio Academy Awards). One notable collaboration this year was with the University of Cambridge's Institute of Criminology, looking at the experience of people serving life sentences.

Khulisa

Three-part National Prison Radio campaign focusing on the work of Khulisa, who support young people in prison to better understand their past actions and gain greater self-awareness.

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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Liberty Choir

*48 Songs* is our second collaboration with Liberty Choir – the campaign is a series of interviews between a guest and a presenter about meaningful pieces of music.

Insider's Guides & Fitness Videos

A two-part project with the HMPPS Digital Team, aiming to increase awareness of what life in three prisons is like for new arrivals, and to encourage better physical wellbeing through some prison-specific fitness videos.

Independent Advisory Panel on Deaths in Custody

We continued our good relationship with the IAP by collaborating on a campaign to better understand the experience of people in prison during the Covid-19 pandemic.

Criminal Cases Review Commission

The CCRC continued their engagement with us a 12-month campaign raising awareness of their service and the application process to them, via National Prison Radio.

Bars

Hosted by Brenda Birungi aka Lady Unchained, *Bars* celebrates the spoken word. This popular series reflects the talent of the National Prison Radio audience as they submit lyrics to the show.

**Financial Review**

The charity's principal funding sources in the period were HMPPS and charitable trusts and foundations and its principal expenditure was staff salaries. An increasingly important part of the PRA's income comes from commercial commissions for clients across the public, private and VCSE sectors.

Total income for the year was £1,026,028 (2021: £1,038,076). This includes £300k in grant income from HMPPS for core costs. HMPPS have confirmed the award of another two years funding at £300k per year from April 2022. Income from contracted activity, which includes PRA Productions, totalled £308k in the year (2021: £322k).

Total expenditure for the year was £1,050,017 (2021: £900,027), £827k of which was staff costs (2021: £729k).

The deficit for the period was £23,989 leading to funds carried forward of £702,888 of which £115,605 is restricted.

The PRA is grateful to a number of partners who provide pro-bono support in terms of premises, evaluation and legal advice.

**Investment and Reserves Policy**

The Management Committee has examined the charity's requirements for reserves going forward in light of the main risks to the organisation and its three-year Business Plan, implemented from the start of the 2021-2022 financial year.

It has established a policy whereby the charity should hold sufficient unrestricted funds (not committed or invested in tangible fixed assets) required for between six to nine months of normal expenditure. While the charity is currently financially sound it relies heavily on government funding, however this is only a contribution to costs. The charity has been awarded a two-year funding agreement for £300k per annum from 1<sup>st</sup> April 2022.

The trustees agreed to increase the reserves requirements to six to twelve months (from six to nine months) for 2020-2021 due to the pandemic and its' potential impact on funders. The trustees reviewed this decision at the end of the financial year in light of a successful year of fundraising and decided to revert back to the policy of six to nine months. They consider that this is sufficient to ensure that they can cover the costs for any period that may occur where further funding needs to be secured. It has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise that necessitate this action.

The charity held £543k in free reserves as at 31st March 2022 which is in line with the level of required free reserves of between £496k and £745k.

## **Activities**

The charity has just completed the first year of a three-year business plan (2021–2024). Below we have listed the main aims stated in this business plan, along with a summary of the work we have done to deliver on these aims.

- **To maximise the impact of National Prison Radio, in the light of lessons learned from Coronavirus**  
National Prison Radio's content has never been needed more than it is right now. We have returned to our studios in Brixton and Styal prisons to pick up where we left in March 2020, although challenges remain as restrictions remain in place and prison regimes are disrupted. We have maintained a production presence in the community, producing regular programmes hosted by people who have been released from prison, and will continue to focus on how we can best serve our listeners in prison with high-quality, relevant, inspirational programmes.
- **To develop production and presenting talent from within the criminal justice system**  
Making radio in prison can be a life-changing experience, but we want to do far more to support talented people after they're released from prison. The broadcasting industry is currently engaged in a concerted drive to make the workforce more representative of the wider population, and we have a strong reputation as a key 'Grassroots' producer. We have successfully guided at least eight people into work or training during the year to March 2022, and we plan to continue this work. In particular, our presenters have been honoured in national radio industry awards, showing that they can reach a professional level of performance as judged by peers within the industry. Two people have started paid employment at the BBC, developing their skills with the national broadcaster.
- **To grow our global impact through Prison Radio International**  
Around the world there is a growing interest in developing prison radio projects. The PRA has been working with an increasing number of partners internationally for more than a decade. As the organisation that established the world's first national prison radio station, the PRA is seen as an international leader in this field. Increasingly governments, NGOs and individuals in other countries are looking to the PRA for advice, support, collaboration and coordination. A PRA-led initiative, Prison Radio International, aims to drive the growth of this global movement. It will support the creation of networks, share best practice, offer consultancy, and seek out new opportunities to persuade decision-makers of the benefits of prison radio. Prison Radio International will play a pivotal role in building the prison radio movement worldwide. It will aim to raise operational and production standards, in order to maximise the potential of prison radio to change lives everywhere.
- **To develop the Prison Radio Podcast Network**  
We have historically focused most of our resources on supporting people while they're in prison. Last year we successfully applied for funding to develop our podcast offering to people who have been released from prison. We are now into an eighteen-month pilot project during which we will develop a podcast series presented by two hosts who have spent time in prison. They're working with our new Head of Podcasts and specialist Podcast Producer to create programmes that will encourage listeners to develop the podcast-listening habit. Programmes will address the sorts of issues that people commonly face as they're released from prison.

During the coming period, the senior executive team will work to develop a vision for the transformation of the organisation over the next five years. Central to this exercise will be an effort to formalize the pathways we offer people in prison to develop their skills and their prospects of employment after release from prison.

This may involve:

- transforming the way we occupy and train our prisoner-producers when they first come into contact with us in prison;
- inventing new ways of producing programmes that involve more participation across a larger number of prisons to maximise the number of people who come into direct contact with our work;
- reconfiguring our staffing profile to focus more resources on our production work outside prison;
- targeting an increase in the number of people we directly employ who have lived experience of imprisonment;
- further work building links with the wider broadcast industries and other related industries to develop more pathways into work.

## **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Board of Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Companies Act 2006, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken steps that he or she ought to have taken as trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## **AUDITORS**

The auditors, Chater Allan LLP will be proposed for re-appointment at the forthcoming Board meeting.

This report, which has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small entities.

This report was approved by the Board of Trustees on \_\_\_\_\_ and signed on their behalf by:

Ryan Wain  
Chair of Trustees

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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 the 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 Prison Radio Association'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 trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

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

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

We have nothing to report in this regard.

### **Opinion on other matter 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Matters on which we are required to report by exception**

In the light of our 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' report.

We have nothing to report in respect of the following matters in relation to which 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 company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We identified areas of laws and regulations that could reasonably be expected to have material effect on the annual financial statements from our general commercial and company specific experience, through discussion with the Trustees (as required by auditing standards), and from inspection of the Charity's regulatory correspondence, and we discussed with the Trustees the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indication to non-compliance throughout the audit; the audit team are deemed both competent and capable of identifying non-compliance with rules and regulations.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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The potential effect of these laws and regulations on the annual financial statements varies considerably. Firstly, the company is subject to laws and regulations that directly affect the annual financial statements including financial reporting legislation and taxation legislation, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related annual account items. Secondly, the company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance non-compliance with industry regulations. We assessed the risk of fraud in the financial statements through discussion with management and from our experience of the company. We communicated identified fraud risk areas throughout our team and remained alert to any indication of fraud throughout the audit. In particular, we assessed the potential impact of the global pandemic known as Covid-19 on the risk of fraud. We did not identify any instances of fraud during the course of our audit.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of any actual or suspected non-compliance with laws and regulations. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of 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 charitable 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 anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Graham Berriman (Senior Statutory Auditor)  
For and on behalf of Chater Allan LLP  
Chartered Accountants  
& Registered Auditors  
7 Quay Court, Colliers Lane,  
Stow-cum-Quy, Cambridgeshire  
CB25 9AU  
Date:

**PRISON RADIO ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME  
AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME</b>	<b>2</b>					
Donations		60,532	-	-	60,532	258,932
Income from charitable activities		353,174	-	610,498	963,672	777,417
Investment Income		1,824	-	-	1,824	1,727
<b>Total Income</b>	<b>2</b>	<u>415,530</u>	<u>-</u>	<u>610,498</u>	<u>1,026,028</u>	<u>1,038,076</u>
<b>EXPENDITURE</b>						
Costs of raising funds	<b>3</b>	93,462	-	-	93,462	110,364
Expenditure on charitable activities		428,085	-	528,470	956,555	789,663
<b>Total Expenditure</b>	<b>3</b>	<u>521,547</u>	<u>-</u>	<u>528,470</u>	<u>1,050,017</u>	<u>900,027</u>
<b>Net income/(expenditure)</b>		(106,017)	-	82,028	(23,989)	138,049
Transfers between funds	<b>9</b>	-	-	-	-	-
<b>Net movement in funds</b>		<u>(106,017)</u>	<u>-</u>	<u>82,028</u>	<u>(23,989)</u>	<u>138,049</u>
<b>Reconciliation of funds</b>						
Total funds at 1 April 2021		693,300	-	33,577	726,877	588,828
<b>Total funds at 31 March 2022</b>	<b>11</b>	<u>587,283</u>	<u>-</u>	<u>115,605</u>	<u>702,888</u>	<u>726,877</u>

The attached notes form part of these accounts

The statement of financial activities includes all gains and losses recognised in the year.

**Continuing Operations**

None of the company's activities were acquired or discontinued during the current or previous year

**PRISON RADIO ASSOCIATION  
BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6		44,158		34,691
<b>Current assets:</b>					
Debtors	7	132,779		249,887	
Cash at bank		<u>631,134</u>		<u>655,968</u>	
		763,913		905,855	
<b>Current liabilities:</b>					
Creditors: amounts falling due within one year	8	<u>105,183</u>		<u>213,669</u>	
<b>Net current assets</b>			658,730		692,186
<b>Net assets</b>			<u><u>702,888</u></u>		<u><u>726,877</u></u>
<b>Funds</b>					
<b>Restricted funds:</b>	9		115,605		33,577
<b>Unrestricted funds:</b>	11				
General funds			587,283		693,300
<b>Total funds</b>	11		<u><u>702,888</u></u>		<u><u>726,877</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved on 29th June 2022 and signed by

Ryan Wain  
Chair of Trustees

**PRISON RADIO ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	a	<u>(4,428)</u>	<u>214,836</u>
<b>Cash flows from investing activities:</b>			
Interest from investments	2	1,824	1,727
Purchase of property, plant and equipment	6	<u>(22,230)</u>	<u>(8,663)</u>
Net cash provided by/(used in) investing activities		<u>(20,406)</u>	<u>(6,936)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(24,834)</u>	<u>207,900</u>
Cash and cash equivalents at the beginning of the reporting period		655,968	448,068
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>631,134</u>	<u>655,968</u>
<b>Summary of the cash and cash equivalents at the end of the reporting period</b>			
Cash at bank and in hand		<u>631,134</u>	<u>655,968</u>
<b>a. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2022 £	2021 £
Net income/(expenditure) for the year		(23,989)	138,049
Depreciation charges		12,763	9,855
Disposal of fixed assets		-	-
Interest from investments		(1,824)	(1,727)
(Increase)/decrease in debtors		117,108	(48,912)
Increase/(decrease) in creditors		(108,486)	117,571
<b>Net cash provided by / (used in) operating activities</b>		<u>(4,428)</u>	<u>214,836</u>

## **1. Accounting Policies**

### **(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

Prison Radio Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling £.

### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor and are to be solely used for particular areas of the charity's work. Designated funds are unrestricted funds of the charity which the trustees have earmarked for a particular use in the future.

### **(c) Income**

All income is included in the statement of financial activities on an accruals basis when the charity is entitled to the income. Grant income provides funding to support charity activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Investment income is included when receivable.

### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT, which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises the costs incurred by the charity in the delivery of its objectives. Governance costs comprise expenditure incurred in running the charitable company. Any apportionment between costs is done on a time basis.

### **(e) Fixed assets and capital expenditure**

These are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset as follows.

Computer and Radio Equipment	- 33% on straight line
Furniture and Fixtures	- 10% on straight line

### **(f) Taxation**

The company is a registered charity and is exempt from taxation on its charitable income.

### **(g) Going concern**

The financial statements have been prepared on the going concern basis. The directors are satisfied that available sources of finance and future funding income are sufficient to enable the company to continue to meet its liabilities as they fall due. In particular the directors have considered the impact of COVID-19; though there are inevitable uncertainties they believe there will be no material adverse impact on the charity's ability to continue as a going concern.

### **(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. Accounting Policies (Continued)**

**(i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Income**

	Unrestricted Funds	Restricted Funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
<b>Income from charitable activities to reduce re-offending:</b>				
<b>Donations</b>				
Grants	56,000	-	56,000	257,048
Other income	4,532	-	4,532	1,884
	<u>60,532</u>	<u>-</u>	<u>60,532</u>	<u>258,932</u>
<b>Investment Income</b>				
Bank interest received	1,824	-	1,824	1,727
<b>Charitable Activities</b>				
Grants for Prison Radio Services	32,999	610,498	643,497	440,315
Reimbursed Licence fees	42,416	-	42,416	44,854
Commissioned Productions	277,759	-	277,759	292,248
	<u>353,174</u>	<u>610,498</u>	<u>963,672</u>	<u>777,417</u>
<b>Total</b>	<u>415,530</u>	<u>610,498</u>	<u>1,026,028</u>	<u>1,038,076</u>

**3. Expenditure on charitable activities**

	Raising Funds 2022 £	Charitable Activities 2022 £	Governance Costs 2022 £	Support Costs 2022 £	Total 2022 £	Total 2021 £
Salaries, social security and pension	76,529	648,674	26,929	75,082	827,214	728,795
Other staff costs	-	-	473	17,112	17,585	10,846
Accountancy and book-keeping	-	-	-	6,108	6,108	6,625
Direct cost of commissioned projects	-	40,311	-	-	40,311	15,095
Website and IT costs	-	14,524	-	8,477	23,001	29,674
Office costs	255	-	446	27,156	27,857	24,385
Radio costs	-	100,121	-	-	100,121	79,607
Prison Radio International	-	2,820	-	-	2,820	-
Audit fees	-	-	5,000	-	5,000	5,000
	<u>76,784</u>	<u>806,450</u>	<u>32,848</u>	<u>133,935</u>	<u>1,050,017</u>	<u>900,027</u>
Support costs	13,393	120,542	-	(133,935)	-	-
Governance costs	3,285	29,563	(32,848)	-	-	-
<b>Total Expenditure</b>	<u>93,462</u>	<u>956,555</u>	<u>-</u>	<u>-</u>	<u>1,050,017</u>	<u>900,027</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Net Income/(Expenditure)**

Net income/(expenditure) is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	12,763	9,854
Auditors' remuneration	5,000	5,000
	<u>          </u>	<u>          </u>

**5. Staff Costs and Numbers**

The charity employed an average of 22 members of staff during the accounting period (2021:18).  
The costs were:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	721,605	637,808
Social security costs	70,784	59,114
Pension costs	34,825	31,874
	<u>827,214</u>	<u>728,796</u>

One employee earned between £80,000-£90,000 and one between £70,000-£80,000 during the year (2021: one between £80,000-£90,000, one between £70,000-£80,000).

One trustee received £262 in expense payments during the year (2021: £600). No remuneration was paid to any trustees in the year (2021: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2021: £446).

Key Management Personnel

The total employment benefits of key management personnel were £199,061 (2021: £206,192).

**6. Tangible Fixed Assets**

	<b>Computer</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 April 2021	49,368	42,880	92,248
Additions	22,230	-	22,230
Disposals	-	-	-
Cost at 31 March 2022	<u>71,598</u>	<u>42,880</u>	<u>114,478</u>
Depreciation at 1 April 2021	35,547	22,010	57,557
Charge for the year	9,348	3,415	12,763
Eliminated on disposal	-	-	-
Depreciation at 31 March 2022	<u>44,895</u>	<u>25,425</u>	<u>70,320</u>
Net Book Value at 31 March 2022	<u>26,703</u>	<u>17,455</u>	<u>44,158</u>
Net Book Value at 31 March 2021	<u>13,821</u>	<u>20,870</u>	<u>34,691</u>

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Debtors**

	<b>2022</b>	<b>2021</b>
Trade debtors	30,512	224,610
Prepayments and accrued income	102,267	25,277
	<u>132,779</u>	<u>249,887</u>

**8. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	24,084	14,694
Taxation and social security	24,743	48,050
Accruals and deferred income	48,950	139,878
Other creditors	7,406	11,047
	<u>105,183</u>	<u>213,669</u>

Deferred income comprises income received in the year that is attributable to the following year in which the expenditure will be incurred.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Balance of deferred income as at 1 April 2021	130,344	46,149
Amount released to income earned from charitable activities	(128,394)	(40,555)
Amount deferred in year	39,129	124,750
Balance of deferred income at 31 March 2022	<u>41,079</u>	<u>130,344</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. Restricted Funds**

	As at 31/03/2021	Income	Expenditure	Transfers	As at 31/03/2022
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Employment and Training	2,000	17,995	(19,995)	-	-
NPR Programming	29,832	150,030	(159,022)	-	20,840
Evaluation	1,745	28,691	(29,366)	-	1,070
Podcast Network	-	81,743	(19,240)	-	62,503
Radio Production Workshops	-	25,923	-	-	25,923
Prison Radio International	-	6,116	(847)	-	5,269
	<u>33,577</u>	<u>610,498</u>	<u>(528,470)</u>	<u>-</u>	<u>115,605</u>

Ministry of Justice: The continuation of providing a national prison radio service.

Employment and Training: Grants providing salary and support costs for a position to aid employment, education or training progression routes for pre-release/released prisoners engaged in radio production activities.

NPR Programming: Grants from a variety of funders towards specific programming themes supporting prisoners through their sentence and providing information to aid them on release.

Evaluation: A grant to increase organisational resilience through developing an evaluation approach for new and existing services, enabling better communication of impact and increased income generation.

Podcast Network: A grant to fund the pilot of a podcast network aimed at people who have recently left prison, people in the wider criminal justice system and the families of people in prison.

Radio Production Workshops: A series of radio production workshops at Feltham Young Offenders Institution producing topical content for broadcast to YOI's through NPR.

Prison Radio International: Support for the development of Prison Radio in Latin America.

**10. Funding Providers**

The Prison Radio Association is grateful for the support given by funders during 2021-2022. These included:-

HMPPS	Armed Forces Covenant Fund
Swire Charitable Trust	The Balcombe Trust
The Triangle Trust	The Arts Council
Youth Music	Sport England
The Goldsmiths' Company Charity	The Paddington Development Trust
The Big Lottery Fund	AB Charitable Trust
Belpech Trust	Children In Need
MHCLG	

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. Analysis of Net Assets Between Funds**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
Fund balances as at 31 March 2022 are represented by:				
Tangible fixed assets	44,158	-	-	44,158
Net current assets	543,125	-	115,605	658,730
	<u>587,283</u>	<u>-</u>	<u>115,605</u>	<u>702,888</u>

**12. Related Party Transactions**

The Prison Radio Association is controlled jointly by the Board of Trustees.

During the year there were no related party transactions.

There were no outstanding balances at the year end.

**13. Statement of Financial Activities Detail for 2021**

	<b>Unrestricted Funds 2021 £</b>	<b>Designated Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
<b>INCOME</b>				
Donations and legacies	258,932	-	-	258,932
Income from charitable activities	367,252	-	410,165	777,417
Investment Income	1,727	-	-	1,727
<b>Total Income</b>	<u>627,911</u>	<u>-</u>	<u>410,165</u>	<u>1,038,076</u>
<b>EXPENDITURE</b>				
Costs of raising funds	110,364	-	-	110,364
Expenditure on charitable activities	302,333	-	487,330	789,663
<b>Total Expenditure</b>	<u>412,697</u>	<u>-</u>	<u>487,330</u>	<u>900,027</u>
<b>Net income/(expenditure)</b>	215,214	-	(77,165)	138,049
Transfers between funds	2,493	-	(2,493)	-
<b>Net movement in funds</b>	<u>217,707</u>	<u>-</u>	<u>(79,658)</u>	<u>138,049</u>
<b>Reconciliation of funds</b>				
Total funds at 1 January 2020	475,593	-	113,235	588,828
<b>Total funds at 31 March 2021</b>	<u>693,300</u>	<u>-</u>	<u>33,577</u>	<u>726,877</u>

**PRISON RADIO ASSOCIATION**

England & Wales - Charity number 1114760

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# Accounts

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**PRISON RADIO ASSOCIATION**

**Registered Charity No. 1114760**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2021**

**PRISON RADIO ASSOCIATION  
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FOR THE YEAR ENDED 31 MARCH 2021**

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**PRISON RADIO ASSOCIATION  
REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2021**

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Charity name	Prison Radio Association
Company registration number	05571624
Charity registration number	1114760
Registered address	10 Queen Street Place London EC4R 1BE
Board of Trustees:	
Chair of Trustees	Roma Hooper
Trustees	Mark Robinson Lawrence Galkoff Julia Howard Ryan Wain David Franklin Raphael Rowe Hilary Ineomo-Marcus (Appointed 24 June 2020) Debbie Ramsay (Appointed 24 June 2020) Michael Spurr (Appointed 24 June 2020) Tanya Robinson (Appointed 24 June 2020) Kieron Tilley (Resigned 20 April 2020) Steve Orchard (Resigned 20 April 2020)
Legal Advisers	Bates Wells and Braithwaite 10 Queen Street Place London EC4R 1BE
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Auditors	Chater Allan LLP Beech House 4A Newmarket Road Cambridge CB5 8DT

## **Structure, Governance and Management**

### **Governing Document and Public Benefit**

The Prison Radio Association (PRA) is a charitable company limited by guarantee, incorporated on 22nd September 2005 and registered as a charity on 20th June 2006. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

The objects of the charity are the education, relief and rehabilitation of offenders in custody and in the community. The charity's overall aim and where it works to support public benefit is its commitment to contributing to a reduction in re-offending.

The charity works in partnership with a number of organisations from across the voluntary, community and social enterprise (VCSE) sectors that support the HM Prison and Probation Service' (HMPPS) priorities in reducing reoffending. The charity operates mainly within prisons across England and Wales, but is increasingly supporting the development of prison radio initiatives globally.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The charity has received a core grant from HMPPS for a number of years in line with their financial year (April to March). This has recently been confirmed to 31<sup>st</sup> March 2022.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years.

The Management Committee seeks to ensure that the needs of prisoners are appropriately reflected through the diversity of the trustee body. Regular reviews are undertaken to ensure that the required skills to support the charity are in place.

### **Trustee Induction and Training**

Each trustee is provided with information regarding the role and responsibilities of a trustee, including information produced specifically for this purpose by specialist charity law firm, Bates Wells. Trustees are introduced to the work of the charity via visits to specific prison radio projects and an induction by the Chair and Chief Executive. An induction pack containing the Memorandum and Articles of Association, the charity's business plan and budgets, together with other relevant information, including minutes of trustees' meetings is provided.

In an effort to maintain the broad skill mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. All trustees are appraised by the Chair on an annual basis.

### **Organisational Structure**

The Prison Radio Association has a Management Committee of eleven members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Management Committee has members from a variety of professional backgrounds relevant to the work of the charity. Day-to-day administration is delegated to the Chief Executive who is responsible for ensuring that the charity delivers the services specified.

### **Remuneration policy for key management personnel**

The pay of the CEO and all staff are reviewed annually and normally increased to reflect a cost of living adjustment which is set based on external benchmarks. The trustees also benchmark against pay levels in other charities and consider the performance of the charity when deciding on any increases above cost of living.

## **Risk Management**

Health and Safety: the charity ensures that all staff members attend appropriate training courses, including security and key training in line with HM Prison and Probation Service (HMPPS) policy guidelines.

Appropriate insurance policies are in place including employers' liability, public liability and professional and trustee indemnity. Due to the specialist nature of the charity's activities the charity's policies include an extension to cover libel and slander.

The trustees actively review, on a regular basis, the major risks the charity faces and where appropriate, systems and procedures have been established to manage these. The charity's Risk Register is regularly reviewed by the Chief Executive and the Management Committee. The key risks facing the charity are:

1. Lack of funding preventing the charity from fulfilling its commitments, with serious impact on the reputation and long-term viability of the charity
2. Loss of ability to broadcast due to inadequate or unsuitable technology

At the time of writing this report we are facing unprecedented times, due to Covid-19. The trustees have reviewed the risks facing the charity in light of this and have concluded that the key risks remain the same. While there will be considerable uncertainty over income projections over the next year, the charity goes into the new financial year with reserves at the required level. The impact on income will be closely monitored and activity adjusted accordingly.

## **Related Parties**

The charity works closely with its principal partner, HM Prison and Probation Service (HMPPS) to ensure its objectives are met.

The PRA also works with a plethora of other agencies, predominantly third sector, whose principal aims are to support HMPPS' priorities in reducing reoffending.

## **Public benefit focus on ensuring that our activities achieve our charitable aims**

The trustees review the aims, objectives and activities of the charity each year; evaluating impact and ensuring that activities remain focused on the charity's stated purposes. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and Performance in delivery of public benefit**

The main area of charitable activity for the PRA is running National Prison Radio (NPR). The world's first national radio station for prisoners, NPR supports prisoners through their sentences and aims to reduce reoffending. It also highlights the effects of crime and imprisonment on prisoners, families, victims and society as a whole. It provides vital information and support to help its audience members turn their backs on crime and rebuild their lives in preparation for release.

In addition to the above, the PRA provides support, guidance and expertise to existing prison radio projects and to those interested in setting up prison radio projects, both in the UK and around the world.

The PRA works in partnership with a range of statutory and voluntary bodies to create impactful programming for NPR. Programming signposts its audience to services supporting rehabilitation and resettlement. National Prison Radio takes the messages of partner organisations and literally amplifies them, providing prisoners with crucial information and driving up referral rates to essential services.

NPR broadcasts 24 hours a day, seven days a week, via an audio channel on in-cell television systems. As of March 2021, it can be received in 108 prisons across England and Wales, with a potential audience of more than 78,000 prisoners.

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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In the 12 months to 31st March 2021, a total of 206 partner organisations were featured on National Prison Radio (2020: 198).

National Prison Radio received 36,559 items of communication (letters and phone calls) from prisoners in 108 different prisons (up from 10,407 in 2020 and 7,786 in 2019). This substantial increase was due to the increased use of freephone lines during the Covid-19 pandemic.

In November 2020 the Prison Radio Association was named Production Company of the Year at the Audio Production Awards, coming top in the headline category against the very best audio production companies in the country. It also won Gold in the Grassroots Production category, marking our contribution to the development of new talent in the industry. The PRA's Anthony Olanipekun won the New Voice Award, while Brenda Birungi was also nominated in the category, demonstrating the key role the charity plays as a pathway into the industry for people who otherwise may not gain recognition and representation. Hilary Ineomo-Marcus was Highly Commended in the hugely competitive Best Presenter (Speech) category, while Louisa Adams was nominated in the Best New Producer category.

### **Monitoring and Evaluation**

Over a number of years, the Prison Radio Association has developed and refined a robust evaluation strategy. During this period research indicates that National Prison Radio consistently maintains a loyal listenership with a significant audience reach:

- 78,180 potential National Prison Radio listeners in 108 prisons
- 99% of prisoners know about National Prison Radio
- 89% of prisoners listen to National Prison Radio
- 66% of prisoners listen to National Prison Radio every day
- 16.2 average weekly listening hours

In the last 12 months:

- 36,559 communications were sent by prisoners to National Prison Radio from 108 different prisons in the UK.
- 6,814 requests / messages of support were received from prisoners' friends and loved ones.
- The PRA partnered with 206 different organisations.

National Prison Radio programmes have also been made available to prisoners in HMP Wayland and HMP Berwyn 'on demand' via the pilot HMPPS Digital Hub system. Prisoners in these two establishments have in-cell laptops which can be used to access a range of content and services.

- The total population across these two prisons is approximately 3,100.
- In the 12 months to 31 March 2021, there were a total of 225,689 plays of NPR content on the Digital Hub.

Listeners' impressions of NPR (percentage of listeners who agree or strongly agree with the following statements):

- 88%: Listening to NPR has made me more aware of the service available in prison'
- 75%: 'NPR provides information I can't get elsewhere'
- 80%: 'I have heard something on NPR that has made me feel more positive about life'
- 88%: 'I trust the information I hear on NPR'
- 69%: 'I have taken action after hearing something on NPR'
- 75%: 'Listening to NPR has made me motivated to make positive changes'
- 81%: 'I would like to listen to NPR on the outside after release'
- 59%: 'I feel worried about how they can get relevant information after release'
- 78%: 'I would listen to podcasts made by NPR after I am released'
- 82%: 'Listening to NPR has made happy throughout my day'
- 78%: 'Listening to NPR makes me feel less alone'
- 75%: 'Listening to NPR makes me better understand the needs of other people'
- 81%: 'Listening to NPR has helped me cope during the coronavirus outbreak'
- 44%: 'NPR has helped me to learn new skills'
- 45%: 'NPR has provided me with information to find specialist support'

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National Prison Radio's programming encourages the prisoner audience to engage with the range of advice and support services and opportunities available to them. As part of its output National Prison Radio broadcasts a number of major Social Action Campaigns throughout the year.

**National Prison Radio on-air campaign highlights in the year to 31st March 2021:**

25 Days In April

A documentary series telling the story of the Strangeways riots in April 1990. On the thirtieth anniversary, the Prison Radio Association teamed up with the Centre for Crime and Justice Studies to look at the build-up, the disturbance itself and the aftermath. It was broadcast on National Prison Radio and also made available as a podcast.

Penguin Life Stories

A series of autobiographical audiobooks broadcast on National Prison Radio in partnership with Penguin to provide entertainment and inspiration during the incredibly difficult early months of the pandemic, when prisoners were locked up for 23 hours per day. Included books by the boxer Nicola Adams, footballer Peter Crouch and musician Wretch 32.

The Reader

In partnership with The Reader charity, a series of guided reading sessions in which the presenter led a discussion among people who have spent time in prison on a selection of texts. This partnership ran over two series, and was an example of National Prison Radio being used as an alternative means of delivery for charities who lost access to prisons during the pandemic.

The Other Tchaikovsky

A drama produced for BBC Radio 4 about the prison reformer Chris Tchaikovsky. It drew attention to the experiences of women in the criminal justice system. It was nominated for a BBC Audio Drama Award.

One Small Moment

Produced with the charity One Small Thing, a series of 2-minute guided micro-meditations which aimed to give people locked up for extended periods of time examples of meditative practice that you can do in your cell.

The Forensic Psychology Podcast

Produced with HMPPS Psychology Services, two podcast series aiming to tell the real stories of real forensic psychologists. The podcast illuminated a fascinating profession that is usually hidden behind prison walls, where listeners heard from professionals who work with some of the most dangerous people behind bars with the aim of addressing the behaviour that led them to prison in the first place.

Liberty Choir Radio

A series of programmes telling the story of popular music in six building blocks. Presenter Richie is serving the remainder of a life sentence in the community on licence, while co-presenter is MJ, the founder of the Liberty Choir charity.

Books Unlocked

Continuing for its ninth year, National Prison Radio continued its hugely successful partnership with the National Literacy Trust and the Booker Prize Foundation to bring audiobooks into prison cells every night of the week.

Humane Justice

A podcast series telling stories of kindness and humanity behind bars in partnership with the charity Khulisa, as part of their contribution to the Monument Fellowship.

**Financial Review**

The charity's principal funding sources in the period were HMPPS and charitable trusts and foundations and its principal expenditure was staff salaries. An increasingly important part of the PRA's income comes from commercial commissions for clients across the public, private and VCSE sectors.

Total income for the year was £1,038,076 (2020: £830,152). This includes £300k in grant income from HMPPS for core costs. HMPPS have confirmed the award of another year of £300k funding from April 2021. Income from contracted activity, which includes PRA Productions, totalled £322k in the year (2020: £197k).

Total expenditure for the year was £900,027 (2020: £782,683), £729k of which was staff costs (2020: £576k).

The surplus for the period was £138,049 leading to funds carried forward of £726,877 of which £33,577 is restricted.

The PRA is grateful to a number of partners who provide pro-bono support in terms of premises, evaluation and legal advice.

### **Investment and Reserves Policy**

The Management Committee has examined the charity's requirements for reserves going forward in light of the main risks to the organisation and its three-year Business Plan, which was agreed at the beginning of 2018. A new three-year plan has been implemented from the start of the 2021-2022 financial year.

It has established a policy whereby the charity should hold sufficient unrestricted funds (not committed or invested in tangible fixed assets) required for between six to twelve months of normal expenditure. While the charity is currently financially sound it relies heavily on government funding, however this is only a contribution to costs. The three-year agreement for funding came to an end in March 2021 and while it was very much hoped this would be renewed on the same basis, there has been a one-year extension for the year to 31<sup>st</sup> March 2022.

It was in the light of this and the uncertainty of securing fundraising over the coming year as the effects of Covid-19 are felt by funders, that the trustees agreed to increase the reserves requirements to six to twelve months (previously six to nine months). The Management Committee would like to ensure that they can cover the costs for any period which may occur where further funding needs to be secured. It has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise that necessitate this action.

The charity held £659k in free reserves as at 31st March 2021 which is in line with the level of required free reserves of between £480k and £965k.

### **Future Plans**

The charity has just entered the first year of a three-year business plan (2021–2024). The main aims stated in this business plan are:

- **To maximise the impact of National Prison Radio, in the light of lessons learned from Coronavirus**  
National Prison Radio's content has never been needed more than it is right now. We will return to our studios in Brixton and Styal prisons to pick up where we left in March 2020, but we will maintain some production outside prison to continue our support for former prisoners who show talent and dedication. We are opening a new production project in HMYOI Feltham, providing us with a permanent presence in the youth estate for the first time. It will also mark a return to the PRA's roots, in what was the first prison in Europe to have its own radio station when it launched Radio Feltham in 1994. Radio Feltham was established by Mark Robinson and Roma Hooper, two founders of the Prison Radio Association.
- **To develop production and presenting talent from within the criminal justice system**  
Making radio in prison can be a life-changing experience, but we want to do far more to support talented people after they're released from prison. The broadcasting industry is currently engaged in a concerted drive to make the workforce more representative of the wider population, and we have a strong reputation as a key 'Grassroots' producer. We won Gold at the ARIAS for Best Community Programming in 2020, and were crowned Best Grassroots Producers and Production Company of the Year at the 2020 Audio Production Awards. We will offer pathways from prison to professional studios through partnerships and individual professional development support.
- **To grow our global impact through Prison Radio International**  
Around the world there is a growing interest in developing prison radio projects. The PRA has been working with an increasing number of partners internationally for more than a decade. As the organisation that established the world's first national prison radio station, the PRA is seen as an international leader in this field. Increasingly governments, NGOs and individuals in other countries are looking to the PRA for advice, support, collaboration and coordination. A PRA-led initiative, Prison Radio International, aims to drive the

growth of this global movement. It will support the creation of networks, share best practice, offer consultancy, and seek out new opportunities to persuade decision-makers of the benefits of prison radio. Prison Radio International will play a pivotal role in building the prison radio movement worldwide. It will aim to raise operational and production standards, in order to maximise the potential of prison radio to change lives everywhere.

- **To develop the Prison Radio Podcast Network**

We currently focus most of our resources on supporting people while they're in prison. We have done some work in recent years to build audiences outside prison, with some success. We will direct resources to encouraging people in prison, and those impacted by the wider criminal justice system, to develop the podcast-listening habit, and create content which specifically addresses the challenges of reintegrating to society after prison and living under the supervision of probation.

### **The Impact of Covid-19 on the PRA**

The outbreak of Covid-19 led to severe restrictions being imposed on prison regimes from mid-March 2020. This effectively placed the vast majority of prisoners in isolation within prison cells, sometimes for 23 hours a day, and reportedly longer in some cases.

Daily activities such as education, training, work, religious services and other support interventions have been dramatically curtailed, leaving a population of prisoners across the country with very little to do other than sit in their prison cells.

During this period, National Prison Radio has been one of the only interventions that is available to prisoners, at scale, within their cells. This has therefore placed a significant responsibility on PRA staff team to modify and enhance the service it delivers through National Prison Radio.

In response to these challenges, the PRA has:

- Developed stronger links with the HMPPS communications team to ensure timely, accurate information is reaching NPR's listeners.
- Broadcast weekly interviews with Phil Copple, the Director General for Prisons, throughout the pandemic. Phil answered listeners' questions on the pandemic and its impact on prison regimes as part of a communications strategy which made full use of National Prison Radio's ability to broadcast 24 hours a day into prison cells.
- Further interviews with senior leaders in the Ministry of Justice and the wider criminal justice sector including:
  - Lord Chancellor and Secretary of State for Justice, Robert Buckland QC;
  - Chief Executive of HMPPS, Jo Farrar;
  - Chief Probation Officer, Sonia Flynn;
  - HMPPS Deputy Director in charge of operational response to Covid-19, Ed Cornmell;
  - Chief Executive of the Parole Board, Martin Jones;
  - Prisons and Probation Ombudsman for England and Wales, Sue McAllister
- Interviews and information from NHS England around the virus and the vaccine, to support a strong uptake for the vaccination programme in prisons.
- Reached agreement with the BBC to broadcast their Coronavirus Newscast five days per week, giving our listeners the opportunity to keep in touch with the conversations happening on the outside. This is alongside our hourly news bulletins from IRN, and our own Prison News.
- Broadcast weekly faith content covering all the major faiths to fill the gap left by the cancellation of faith services in prisons. NPR Reflections includes a weekly 10am Sunday service, and Friday Prayers at 1:30pm for Muslim people in prison. To mark Ramadan, we are also broadcasting short Ramadan Reflections through the schedule where Muslim listeners describe what Ramadan means to them. In addition, we are offering weekly reflections from a Humanist perspective, in partnership with Humanists UK.

**PRISON RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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- Expanded our work with the National Literacy Trust. Not only are we continuing with Books Unlocked, our nightly book readings, with Normal People by Sally Rooney (recently released as a BBC television series), but we've also produced a series with the writer Robyn Travis, serialising his memoir Prisoner to the Streets as part of their New Chapters project.
- Doubled our weekly Family and Friends Request Show to four hours per week, allowing even more people on the outside to keep in touch with their loved ones, using the power of radio. Anyone can request a track for someone behind bars by visiting nationalprisonradio.com. You can listen back to this series there as well.
- Developed new partnerships with organisations including Penguin Random House, to broadcast autobiographies from inspirational figures from the fields of music, sport and entertainment who are close to the hearts of our listeners.
- Won Covid-19 response funding in partnership with multi award-winning production company, Folded Wing to bring new, specialist programming to NPR to be fronted by a former prisoner.

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Board of Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Companies Act 2006, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken steps that he or she ought to have taken as trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

### **AUDITORS**

The auditors, Chater Allan LLP will be proposed for re-appointment at the forthcoming Board meeting.

This report, which has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small entities.

This report was approved by the Board of Trustees on and signed on their behalf by:

**PRISION RADIO ASSOCIATION  
BOARD OF TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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Roma Hooper  
Chair of Trustees

2<sup>nd</sup> July 2021

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Opinion**

We have audited the financial statements of Prison Radio Association (the charitable company) for the year ended 31 March 2021 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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 the 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 Prison Radio Association'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 trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

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

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

We have nothing to report in this regard.

### **Opinion on other matter 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Matters on which we are required to report by exception**

In the light of our 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' report.

We have nothing to report in respect of the following matters in relation to which 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 company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We identified areas of laws and regulations that could reasonably be expected to have material effect on the annual financial statements from our general commercial and company specific experience, through discussion with the Trustees (as required by auditing standards), and from inspection of the Charity's regulatory correspondence, and we discussed with the Trustees the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indication to non-compliance throughout the audit; the audit team are deemed both competent and capable of identifying non-compliance with rules and regulations.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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The potential effect of these laws and regulations on the annual financial statements varies considerably. Firstly, the company is subject to laws and regulations that directly affect the annual financial statements including financial reporting legislation and taxation legislation, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related annual account items. Secondly, the company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance non-compliance with industry regulations. We assessed the risk of fraud in the financial statements through discussion with management and from our experience of the company. We communicated identified fraud risk areas throughout our team and remained alert to any indication of fraud throughout the audit. In particular, we assessed the potential impact of the global pandemic known as Covid-19 on the risk of fraud. We did not identify any instances of fraud during the course of our audit.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of any actual or suspected non-compliance with laws and regulations. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of 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 charitable 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 anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Graham Berriman (Senior Statutory Auditor)  
For and on behalf of Chater Allan LLP  
Chartered Accountants  
& Registered Auditors  
Beech House, 4A Newmarket Road  
Cambridge, CB5 8DT

Date: 23rd July 2021

**PRISON RADIO ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME  
AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME</b>	<b>2</b>					
Donations		258,932	-	-	258,932	87,001
Income from charitable activities		367,252	-	410,165	777,417	741,268
Investment Income		1,727	-	-	1,727	1,883
<b>Total Income</b>	<b>2</b>	<b>627,911</b>	<b>-</b>	<b>410,165</b>	<b>1,038,076</b>	<b>830,152</b>
<b>EXPENDITURE</b>						
Costs of raising funds	<b>3</b>	110,364	-	-	110,364	108,383
Expenditure on charitable activities		302,333	-	487,330	789,663	674,300
<b>Total Expenditure</b>	<b>3</b>	<b>412,697</b>	<b>-</b>	<b>487,330</b>	<b>900,027</b>	<b>782,683</b>
<b>Net income/(expenditure)</b>		<b>215,214</b>	<b>-</b>	<b>(77,165)</b>	<b>138,049</b>	<b>47,469</b>
Transfers between funds	<b>9</b>	2,493	-	(2,493)	-	-
<b>Net movement in funds</b>		<b>217,707</b>	<b>-</b>	<b>(79,658)</b>	<b>138,049</b>	<b>47,469</b>
<b>Reconciliation of funds</b>						
Total funds at 1 April 2020		475,593	-	113,235	588,828	541,359
<b>Total funds at 31 March 2021</b>	<b>11</b>	<b>693,300</b>	<b>-</b>	<b>33,577</b>	<b>726,877</b>	<b>588,828</b>

The attached notes form part of these accounts

The statement of financial activities includes all gains and losses recognised in the year.

**Continuing Operations**

None of the company's activities were acquired or discontinued during the current or previous year

**PRISON RADIO ASSOCIATION  
BALANCE SHEET  
AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6		34,691		35,883
<b>Current assets:</b>					
Debtors	7	249,887		200,975	
Cash at bank		<u>655,968</u>		<u>448,068</u>	
		905,855		649,043	
<b>Current liabilities:</b>					
Creditors: amounts falling due within one year	8	<u>213,669</u>		<u>96,098</u>	
<b>Net current assets</b>			692,186		552,945
<b>Net assets</b>			<u><u>726,877</u></u>		<u><u>588,828</u></u>
<b>Funds</b>					
<b>Restricted funds:</b>	9		33,577		113,235
<b>Unrestricted funds:</b>	11				
General funds			693,300		475,593
<b>Total funds</b>	11		<u><u>726,877</u></u>		<u><u>588,828</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved on 23rd June 2021 and signed by

Roma Hooper  
Chair of Trustees

**PRISON RADIO ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	a	<u>214,836</u>	<u>34,500</u>
<b>Cash flows from investing activities:</b>			
Interest from investments	2	1,727	1,883
Purchase of property, plant and equipment	6	<u>(8,663)</u>	<u>(11,476)</u>
Net cash provided by/(used in) investing activities		<u>(6,936)</u>	<u>(9,593)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>207,900</u>	<u>24,907</u>
Cash and cash equivalents at the beginning of the reporting period		448,068	423,161
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>655,968</u>	<u>448,068</u>
<b>Summary of the cash and cash equivalents at the end of the reporting period</b>			
Cash at bank and in hand		<u>655,968</u>	<u>448,068</u>
<b>a. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2021 £	2020 £
Net income/(expenditure) for the year		138,049	47,469
Depreciation charges		9,855	7,167
Disposal of fixed assets		-	-
Interest from investments		(1,727)	(1,883)
(Increase)/decrease in debtors		(48,912)	(25,375)
Increase/(decrease) in creditors		117,571	7,122
<b>Net cash provided by (used in) operating activities</b>		<u>214,836</u>	<u>34,500</u>

## **1. Accounting Policies**

### **(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

Prison Radio Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling £.

### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor and are to be solely used for particular areas of the charity's work. Designated funds are unrestricted funds of the charity which the trustees have earmarked for a particular use in the future.

### **(c) Income**

All income is included in the statement of financial activities on an accruals basis when the charity is entitled to the income. Grant income provides funding to support charity activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Investment income is included when receivable.

### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT, which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises the costs incurred by the charity in the delivery of its objectives. Governance costs comprise expenditure incurred in running the charitable company. Any apportionment between costs is done on a time basis.

### **(e) Fixed assets and capital expenditure**

These are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset as follows.

Computer and Radio Equipment	- 33% on straight line
Furniture and Fixtures	- 10% on straight line

### **(f) Taxation**

The company is a registered charity and is exempt from taxation on its charitable income.

### **(g) Going concern**

The financial statements have been prepared on the going concern basis. The directors are satisfied that available sources of finance and future funding income are sufficient to enable the company to continue to meet its liabilities as they fall due. In particular the directors have considered the impact of COVID-19; though there are inevitable uncertainties they believe there will be no material adverse impact on the charity's ability to continue as a going concern.

### **(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting Policies (Continued)**

**(i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>Total</b>
<b>Income from charitable activities to reduce re-offending:</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Donations</b>				
Grants	257,048	-	257,048	83,333
Other income	1,884	-	1,884	3,668
	<u>258,932</u>	<u>-</u>	<u>258,932</u>	<u>87,001</u>
<b>Investment Income</b>				
Bank interest received	1,727	-	1,727	1,883
<b>Charitable Activities</b>				
Prison Radio Services	30,150	410,165	440,315	532,059
Reimbursed Licence fees	44,854	-	44,854	41,747
Commissioned Productions	292,248	-	292,248	167,462
	<u>367,252</u>	<u>410,165</u>	<u>777,417</u>	<u>741,268</u>
<b>Total</b>	<u>627,911</u>	<u>410,165</u>	<u>1,038,076</u>	<u>830,152</u>

**3. Expenditure on charitable activities**

	Raising Funds 2021 £	Charitable Activities 2021 £	Governance Costs 2021 £	Support Costs 2021 £	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Salaries, social security and pension	96,725	563,547	22,547	45,976	728,795	583,674
Other staff costs	-	-	-	10,846	10,846	31,742
Accountancy and book-keeping	-	-	-	6,625	6,625	7,565
Cost of commissioned projects	-	15,095	-	-	15,095	24,893
Website and IT costs	-	14,837	-	14,837	29,674	10,954
Office costs	686	-	446	23,253	24,385	20,320
Radio costs	-	79,607	-	-	79,607	87,405
Straightline costs	-	-	-	-	-	11,130
Audit fees	-	-	5,000	-	5,000	5,000
	<u>97,411</u>	<u>673,086</u>	<u>27,993</u>	<u>101,537</u>	<u>900,027</u>	<u>782,683</u>
Support costs	10,154	91,383	-	(101,537)	-	-
Governance costs	2,799	25,194	(27,993)	-	-	-
<b>Total Expenditure</b>	<u>110,364</u>	<u>789,663</u>	<u>-</u>	<u>-</u>	<u>900,027</u>	<u>782,683</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. Net Income/(Expenditure)**

Net income/(expenditure) is stated after charging:	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	9,854	7,167
Auditors' remuneration	5,000	5,000
	<u>          </u>	<u>          </u>

**5. Staff Costs and Numbers**

The charity employed an average of 18 members of staff during the accounting period (2020:17).  
The costs were:

	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	637,808	503,966
Social security costs	59,114	46,766
Pension costs	31,874	24,962
	<u>728,796</u>	<u>575,694</u>

One employee earned between £80,000-£90,000 and one between £70,000-£80,000 during the year (2020: one between £70,000-£80,000, one between £60,000-£70,000).

One trustee received £600 in expense payments during the year (2020: £488). No remuneration was paid to any trustees in the year (2020: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2020: £446).

Key Management Personnel

The total employment benefits of key management personnel were £186,364 (2020: £167,060).

**6. Tangible Fixed Assets**

	<b>Computer</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 April 2020	40,705	42,880	83,585
Additions	8,663	-	8,663
Disposals	-	-	-
Cost at 31 March 2021	<u>49,368</u>	<u>42,880</u>	<u>92,248</u>
Depreciation at 1 April 2020	29,690	18,012	47,702
Charge for the year	5,857	3,998	9,855
Eliminated on disposal	-	-	-
Depreciation at 31 March 2021	<u>35,547</u>	<u>22,010</u>	<u>57,557</u>
Net Book Value at 31 March 2021	<u>13,821</u>	<u>20,870</u>	<u>34,691</u>
Net Book Value at 31 March 2020	<u>11,015</u>	<u>24,868</u>	<u>35,883</u>

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. Debtors**

	<b>2021</b>	<b>2020</b>
Trade debtors	224,610	132,376
Prepayments and accrued income	<u>25,277</u>	<u>68,599</u>
	<u>249,887</u>	<u>200,975</u>

**8. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,694	11,724
Taxation and social security	48,050	21,781
Accruals and deferred income	139,878	54,800
Other creditors	<u>11,047</u>	<u>7,793</u>
	<u>213,669</u>	<u>96,098</u>

Deferred income comprises income received in the year that is attributable to the following year in which the expenditure will be incurred.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Balance of deferred income as at 1 April 2020	46,149	37,882
Amount released to income earned from charitable activities	(40,555)	(37,882)
Amount deferred in year	<u>124,750</u>	<u>46,149</u>
Balance of deferred income at 31 March 2021	<u>130,344</u>	<u>46,149</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. Restricted Funds**

	As at 31/03/2020	Income	Expenditure	Transfers	As at 31/03/2021
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Straightline	48,333	-	(48,333)	-	-
Future Prison Podcast	16,437	5,000	(21,437)	-	-
Employment and Training	32,465	2,000	(32,465)	-	2,000
NPR Programming	16,000	39,832	(26,000)	-	29,832
HMP Styal	-	23,000	(23,000)	-	-
Evaluation	-	14,205	(12,460)	-	1,745
Innovative Solutions	-	21,208	(21,208)	-	-
IT Capital Costs	-	4,920	(2,427)	(2,493)	-
	<u>113,235</u>	<u>410,165</u>	<u>(487,330)</u>	<u>(2,493)</u>	<u>33,577</u>

Ministry of Justice: The continuation of providing a national prison radio service.

Straightline: Support for the development of the Straightline initiative which will provide support for prisoners on release and contribute to a reduction in their reoffending. The transfer in the year relates to capital expenditure incurred by the General Fund.

Future Prison Podcast: A grant from Barrow Cadbury to produce six podcasts facilitating a dialogue between BAME people, women and young adults with lived experience and policy leads in the Ministry of Justice.

Employment and Training: Grants providing salary and support costs for a position to aid employment, education or training progression routes for pre-release/released prisoners engaged in radio production activities.

NPR Programming: Grants from a variety of funders towards specific programming themes supporting prisoners through their sentence and providing information to aid them on release.

HMP Styal: To support the costs of National Prison Radio at HMP Styal.

Evaluation: A grant to increase organisational resilience through developing an evaluation approach for new and existing services, enabling better communication of impact and increased income generation.

Innovative Solutions: A grant to help reduce the negative impact of Covid-19 and the widening of inequalities in sport and physical activity by the delivery of a series of health and activity programmes.

IT Capital Costs: A grant for the purchase of equipment to enable home working as a result of the covid pandemic. The transfer in the year relates to capital expenditure incurred by the General Fund.

**10. Funding Providers**

The Prison Radio Association is grateful for the support given by funders during 2020-2021. These included:-

HMPPS	Clothworkers
Swire Charitable Trust	The Balcombe Trust
The Triangle Trust	Mary Kinross Charitable Trust
Barrow Cadbury	Sport England
The Goldsmiths' Company Charity	Drapers Charitable Trust
The Big Lottery Fund	29th May Charitable Trust

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. Analysis of Net Assets Between Funds**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Fund balances as at 31 March 2021 are represented by:				
Tangible fixed assets	34,691	-	-	34,691
Net current assets	658,609	-	33,577	692,186
	<u>693,300</u>	<u>-</u>	<u>33,577</u>	<u>726,877</u>

**12. Related Party Transactions**

The Prison Radio Association is controlled jointly by the Board of Trustees.

During the year there were no related party transactions.

There were no outstanding balances at the year end.

**13. Statement of Financial Activities Detail for 2020**

	<b>Unrestricted Funds 2020 £</b>	<b>Designated Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
<b>INCOME</b>				
Donations and legacies	38,668	-	48,333	87,001
Income from charitable activities	239,686	-	501,582	741,268
Investment Income	1,883	-	-	1,883
<b>Total Income</b>	<u>280,237</u>	<u>-</u>	<u>549,915</u>	<u>830,152</u>
<b>EXPENDITURE</b>				
Costs of raising funds	108,383	-	-	108,383
Expenditure on charitable activities	151,184	-	523,116	674,300
<b>Total Expenditure</b>	<u>259,567</u>	<u>-</u>	<u>523,116</u>	<u>782,683</u>
<b>Net income/(expenditure)</b>	20,670	-	26,799	47,469
Transfers between funds	11,477	-	(11,477)	-
<b>Net movement in funds</b>	<u>32,147</u>	<u>-</u>	<u>15,322</u>	<u>47,469</u>
<b>Reconciliation of funds</b>				
Total funds at 1 January 2019	443,446	-	97,913	541,359
<b>Total funds at 31 March 2020</b>	<u>475,593</u>	<u>-</u>	<u>113,235</u>	<u>588,828</u>