

The Prison Phoenix Trust

Annual Report and Accounts for December 31st, 2023



The Prison Phoenix Trust CIO
PO Box 328, Oxford, OX2 7HF
Tel. 01865 512521
www.theppt.org.uk
Registered Charity Number 1163558



Our Mission Statement

The opportunity for personal growth exists in a prison cell.

The Prison Phoenix Trust responds to and encourages prisoners in the development of their spirituality and sense of personal responsibility, through the disciplines of meditation and yoga, working with silence and the breath.

The Trust offers personal support to prisoners through teaching, workshops, correspondence, books, CDs, DVDs and newsletters – and to prison officers too.

The Trust recommends simple yoga sensitively tailored to students' needs. This includes postures and movements, breathing exercises, relaxation and meditation where students focus on their breath.

Concentrating on silence in the breath throughout yoga practice offers students ultimate peace of mind. This is the goal of ancient yoga, as well as being a calming practice.

— The Prison Phoenix Trust



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An Introduction from the Chair



At our public event in March 2023, we heard first-hand from former prisoners Richard, Paul, and Pete how learning yoga and meditation in prison, supported by The Prison Phoenix Trust, had completely changed their lives.

Anyone learning about the The PPT — described as ‘a beacon of light’ by Richard — and the extent of its work, might be surprised to discover that it all comes from a small office in Oxford with a team of 6 paid staff, most of whom work part-time. The Trustees are hugely grateful to the staff for their

dedication, skills, and resourcefulness, adapting to the changing prison environment and the challenges that all charities are facing at a time of increasing financial pressures.

Fundamental to the work of The PPT is the contribution of our 22 volunteer letter-writing mentors and office volunteers, and over 100 Prison Yoga Teachers who are trained to deliver trauma-responsive yoga and meditation in secure environments. I would like to express my gratitude to them and to our Board of Trustees, who were joined this year by three new members: Joyce Borgs, Judith Unwin, and Liz Wheen.

In 2023, demand for our services was higher than ever, from prison staff requesting resources to support yoga and meditation, prison managers seeking bids for contracted services, and individual prisoners writing to us for practices that help them in their cells or wings. The PPT staff and volunteers have worked hard to meet this need. We have known for a long time that yoga and meditation have a real impact, and can help prisoners to end the cycle of reoffending, and we are delighted to see the growing body of evidence supporting this.

With this growth in evidence, changes in prison regimes planned for 2024 could make yoga and meditation even more widely available to people in custody. You will read in this report how we have extended the ways we can support prisoners to practise meditation and yoga, with digital resources adding to our much valued core work.

We are deeply indebted to all those trusts, organisations, and individuals who have supported our work in 2023. With rising costs and increased demand, we will need more funds to continue this important work. We are optimistic that 2024 will be another good year.

With best wishes,

A handwritten signature in black ink, appearing to read 'Jo Child'.

Jo Child
Chair of Trustees

Report of the Trustees for the year to December 31, 2023

The Trustees present their report along with the financial statements of the Trust for the year ended December 31, 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 20 and comply with the Trust's Constitution and applicable law.

Structure, Governance, and Management

The Prison Phoenix Trust CIO (henceforth "the Trust", "The PPT") was established under a constitution dated September 14th 2015 and is a registered charitable incorporated organisation (CIO), no 1163558. The assets and liabilities of the unincorporated charity of the same name were transferred to the CIO as at March 31, 2016. The unincorporated charity remains on the register of charities but is now inactive. The Trustees met four times in the period to December 31, 2023.

Appointment of Trustees

Trustees are appointed only when fully familiar with the work of the Trust. Before seeking new Trustees, the Board conducts a review of its existing membership, looking at the skills, experience, diversity, and knowledge represented on the board, and identifying what particular skills and attributes the Board needs to meet the challenges expected in the next few years. Vacancies are advertised widely, using The PPT website and agencies. Following interviews, prospective Trustees observe a Trustee Meeting and are given a copy of the CIO's governing document. They are also provided with relevant Charity Commission information, including the guidance on public benefit, before being formally appointed them for a period of three years. Trustees are given a comprehensive induction — which could include attending an external training course — and are paired with an existing Trustee who acts as a "buddy" in their first year. Trustees are invited to all promotional, social, and fundraising events of the Trust so they can meet with staff, volunteers, supporters, and yoga teachers and have first-hand feedback on the daily work of the Trust.

Risk Management

The Trustees and Director continued to conduct a quarterly review of the major risks to which The PPT is exposed, using the risk management framework to identify the top seven risks. Where

necessary, systems were developed to mitigate the risks the Trust faces. The review highlighted the risks of high inflation and a charity sector under increased financial pressure. A Funding Sustainability Group of staff and Trustees was set up and met regularly to address this risk. The Trustees formally review the risk management framework each year.

Aims

The objects of the CIO as noted in the constitution are for the public benefit to advance the education of and to rehabilitate and promote the mental and moral improvement of (principally) prisoners and former prisoners, primarily in the UK and Ireland, but also of:

- 1) People in other forms of compulsory detention;
- 2) Those undergoing community punishments; and
- 3) Those identified as being at risk of entry into the criminal justice system.

The umbrella term 'prisoners' refers to all residents in secure establishments.

Objectives

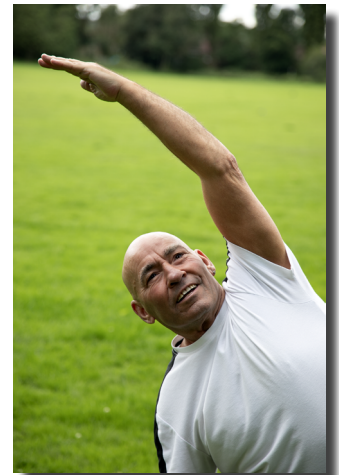
The Trust's objectives are set to reflect the aims of education, rehabilitation, and mental and moral improvement through supporting the practice of meditation and yoga. This is done primarily through personal correspondence with prisoners; the provision of free books, CDs, and DVDs; yoga classes broadcast on National Prison Radio; regular columns in the prisoner newspaper *Inside Time*; a quarterly newsletter; running prison workshops; and training and supporting yoga teachers to run yoga and meditation classes for prisoners and staff. These activities are available to anyone detained in any secure establishment in the United Kingdom and Ireland, and to the staff looking after them.

The Trustees and staff meet regularly to review the Trust's objectives and activities to ensure that they continue in order to reflect its principle aims. The Trustees considered the Charity Commission's general guidance on public benefit and, in doing so, complied with their duty to regard that guidance.

Activities

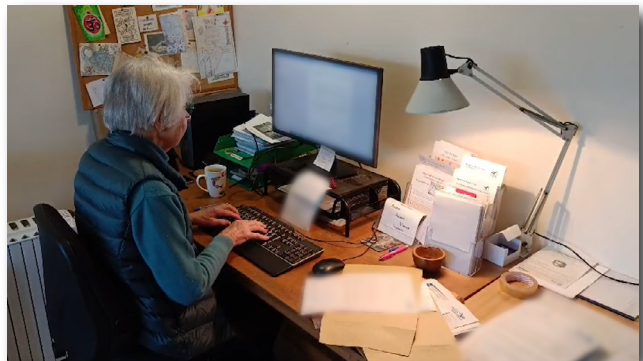
In 2023 the Trust supported 196 establishments across four prison systems: His Majesty's Prison & Probation Service in England and Wales (HMPPS), Scottish Prison Service (SPS), Northern Ireland Prison Service (NIPS), and the Irish Prison Service (IPS) in the Republic of Ireland. In all regions, meditation and yoga was recognised for its value to the wellbeing of prisoners in their physical, mental, and spiritual health.

The Trust was in direct contact with an estimated 5% of the UK and Ireland prison population. The PPT corresponded with 5100 prisoners in the UK and Ireland. In addition, 207 former prisoners are supported with their meditation and yoga practice.



Spiritual Guidance to Prisoners

The original aim of the Trust, as set out by its founder, Ann Wetherall, was to support and encourage prisoners in their spiritual lives through correspondence. Her vision continues to form the cornerstone of our work, with a team of 15 volunteer letter writers corresponding with people in prison. During 2023, 2850 prisoners wrote to us for free resources. Each prisoner who wrote received a personal letter in reply, along with the materials they requested, and an offer to stay in touch in order to support them in their practice and effort to live out the beneficial aspects of what they discover.



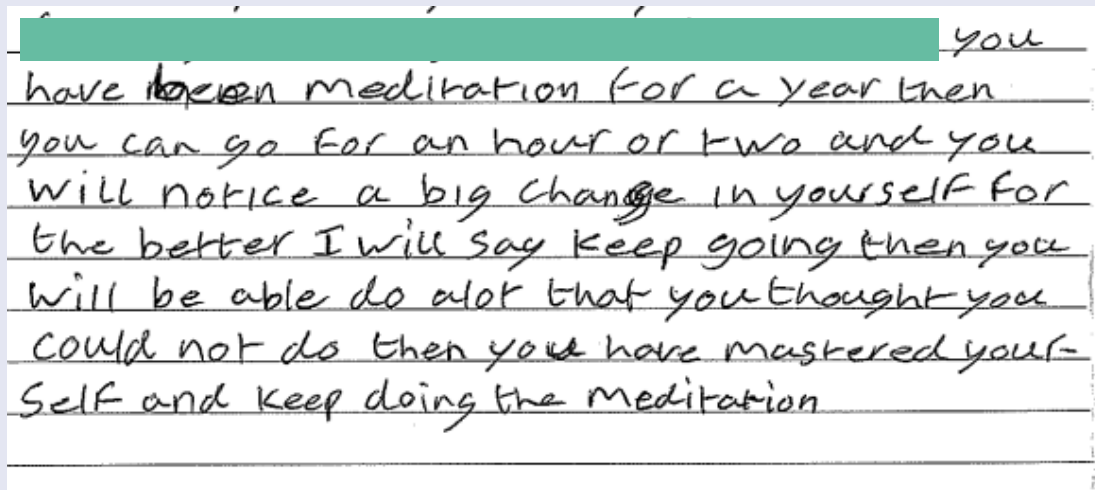
Spotlight: Prisoner Letters

Letter writing is an essential part of what we do at The Prison Phoenix Trust. Dialogues can stretch over decades, with our dedicated team of volunteers using their time to track the spiritual and personal progress of people in prison.

Letter writers each have their own spiritual, meditation or yoga practice, and use their own

personal experiences to communicate with people inside. For what might be the first time in their lives, they will have someone who cares about them as they work towards their rehabilitation through contemplative practice.

One prisoner, Jon from HMP Whatton, wrote in to say:



you have been meditation for a year then you can go for an hour or two and you will notice a big change in yourself for the better I will say keep going then you will be able to do alot that you thought you could not do then you have mastered yourself and keep doing the meditation

Jon is one of the thousands of people that we help every year with their practice, and quotes like these make their way into the peer-support newsletter to help inspire others in turn.

Helping Those Who Need It Most

This year we have met and grown the engagement with our support by expanding the ways we help and validating what we do. We have done this by:

- Meeting HMPPS' strategy for new digital support, through enabling people in **67 prisons to follow meditation and yoga instruction on laptops** in their cells.
- Providing filmed yoga classes on prison TV in 3 prisons. **In more than 100 prisons, *Freedom Inside*** — The PPT's yoga and meditation programme — was broadcast three times a week on National Prison Radio: its fourth year on the air.



A screenshot from one of our digital offerings

A Personal Approach

Our one-to-one guidance continues to be at the heart of what we do at The Prison Phoenix Trust:

- We trained **4 new volunteer mentors**, who provided careful and personal guidance. This grew our team to 15 trained letter writers, **sharing 492 individual mentoring letters** between them.
- **We provided 2,850 packs of resources for self-study** including specialist DVDs, CDs, handouts, and books. Our titles always include accessible materials suitable for those with lower literacy levels.
- After a pilot in 2022, First Night cards offering help during the difficult first days were **rolled out more widely to the induction units in 12 prisons, and we received 230 requests for help and resources.**
- Peer-support **newsletters have helped 5,015 people** of the prison population to be inspired and encouraged by the experiences of others.
- We **supported 200 prison staff** who ordered specialist yoga and meditation resources through our website, and are **in touch with over 2,000 via our online and paper newsletters.**



Trauma and Rehabilitation

The experience of face-to-face, trauma-responsive group classes cannot be underestimated as a valued intervention for rehabilitation.

- We supported **regular yoga and meditation classes in 58 prisons**, young offenders institutions, approved premises, immigration removal centres, and secure hospitals.
- **We won 6 contracts put out to tender**, an increase of 50% from 2022, to support prisons in 2023, with 2 more getting started for 2024 delivery.
- To grow this, **we taught more than 30 taster workshops in 13 prisons**, as well as 3 wellbeing days, giving prisoners and staff an opportunity to experience the effects of yoga on calming the nervous system, supporting mental and physical health.



Investing in our People

To achieve what we have in 2023, we invested in expanding our communities:

- **We recruited 3 new trustees** to create a strong Board of 11.
- The PPT expanded its staff and consultant team, with **5 new members joining this year**. Lou became our Yoga and Letter Writing Coordinator, as well as Georgia and Jane supporting our communications and fund raising. We also received external bookkeeping support from Sheila and Moay Sin at SPX.
- **We taught 37 qualified yoga teachers** using our new hybrid model of training with The PPT to equip them to teach trauma-responsive yoga and meditation safely and effectively in secure environments.



Yoga Teachers at our 2023 BWY-Approved Training Module

- They form part of **a network of over 100 teachers** with access to The PPT's ongoing support.
- **4 new office volunteers** have helped ensure the flow of letters, resources and record keeping has a quick turnaround.
- Overall our **volunteer support has grown by over 30%.**
- 10% of our staff and volunteer team have **lived experience of the prison service.**

Spotlight: Our Classes at HMP Downview

One instance that proves the success of our approach was the 8-week Mindfulness courses run at HMP Downview from July to September 2023.

- **81% experienced meaningful improvement in mental wellbeing;**
- **'low' mental wellbeing decreased from 87% to 7%;**
- **'moderate' mental wellbeing increased from 13% to 73%;**
- **'high' mental wellbeing increased from 0% to 20%.**

The PPT in the Spotlight

The Prison Phoenix Trust has been the subject of several newsworthy stories in 2023:

- **Former Prisoners shared their life lessons:**
In March, The PPT's Annual Event showed the healing power of meditation and yoga, as Richard, Paul, and Pete — previous prisoners who have maintained a solid practice — shared their wisdom from inside.
- **Our letter writer, Yvonne, was featured in *the Friend*:** The Quaker periodical noted the dedication of our letter writer, Yvonne, who has been writing to people inside for 20 years. For their Volunteers Week edition, she said what 'a privilege it is to write to people in this way'.
- **A Royal Audience:** In July, Sue — an ex-prisoner helped through drug addiction by The PPT — and trustee Shola Arewa were received by His Majesty King Charles III. Sue spoke to an audience of over 100 people, invited to represent prison yoga as part of the celebrations for 40 years of the Prince of Wales' Charitable Trust.
- **All Party Parliamentary Group Hearing:** The PPT presented the latest evidence on yoga in prison to parliamentarians, showing how it helps with impulse control, decreases antisocial behaviour, and reduces psychological distress.
- **The Om Yoga Award:** The Prison Phoenix Trust won the inaugural Om Yoga Award for Yoga Charity of the Year. The award was presented at the Om Yoga Show, where Paul completed a 30-minute sponsored headstand to raise funds



for The Trust. Patron Jeremy Irons later wrote to express his congratulations.

- **Benjamin Zephaniah:** Sadly, the end of 2023 saw the great loss of poet and patron Dr Benjamin Zephaniah. He had previously advocated for The PPT on public radio, and had even written a poem for The PPT, which is still sent out to people inside today.



How Yoga and Meditation Help

People in prison tell us each day in their letters or when we meet them that the practices we recommend are helping: they allow them to sleep and to feel more at ease; to get along better with family, fellow prisoners, and officers; and to discover a sense of hope and purpose for their lives and their futures. Most importantly, meditation and yoga help them see, at a profound level, that they are not separate from the rest of the world. They speak of feeling less fearful and antagonised, of wanting to give something back to society, of feeling connected with something positive.

The stretches, postures, breathing practices, and relaxation of yoga not only keep the body's systems strong and healthy, they also release tension in a safe and controlled fashion. Seated meditation, focusing on the immediate physical experience of the breath, allows the normal activity of the mind to slow down. This break from being locked into the internal chatter is not only deeply refreshing, it gives prisoners a chance to experience thoughts and feelings without reacting to them automatically. This is empowering: it allows them to see that strong physical and mental conditioning can be responded to with wisdom, instead of habit.

That spiritual strength matures through a regular practice of 'not thinking', so we offer silent meditation on the breath, as extolled by the world's wisdom traditions. This practice is not confined to any one religion; it is rooted and informed by silence, which means familiarity with the mind that isn't overwhelmed by feeling or conceptual thinking.



Reference and Administrative Information

Trustees

- **Shola Arewa** provides health and wellbeing training internationally. She has been supporting prisons as a yoga teacher and psychologist since the 1990s.
- **Penny Boreham** is a radio producer and broadcaster, and craniosacral therapist.
- **Giles Charrington** is a management consultant, a coach and therapist. He is also a Zen meditator. Retired June 2023.
- **Jo Child**, Chair of Trustees, is a yoga teacher and runs a series of high-quality yoga workshops with guest teachers in Oxford. She is a former staff member of The PPT.
- **Nicholas Colloff OBE** was Oxfam's Director of Strategy and Innovation and is now Executive Director of the Argidius Foundation. He is a PPT co-founder.
- **Suzy Dymond-White** is in HMPPS Senior Management, formerly Governor of HMP Eastwood Park.
- **Claira Fernandez** has a deep commitment to wellbeing, running her own practice. She has supported the healing of recovering addicts.
- **Doug Heming** is an Anglican priest and restorative justice facilitator. He has served as a prison chaplain in many adult and young offender facilities across the UK.
- **Olivia Vickers** is a proponent of good mental health. Working in investment banking she values good governance.



Shola Arewa



Penny Boreham



Joyce Borgs



Jo Child



Nicholas Colloff



Suzy Dymond-White



Claira Fernandez



Doug Heming



Judith Unwin



Olivia Vickers



Liz Wheen



Giles Charrington (Retired)

New Trustees for 2023

- **Joyce Borgs** from Wales works for the Centre for Accelerated Social Technology (CAST) which helps charities harness the power of digital technology, designing tools and platforms to support their work.
- **Judith Unwin OBE** is from Oxford and has held trusteeships before, most recently for Contemporary Applied Arts. She brings experience of fund-raising, profile-raising and financial strategy.
- **Liz Wheen** is from London with a background in prisoner education for HM Prison and Probation Service (HMPPS), implementing programmes that support prisoners to rebuild their lives. She is currently Head of Future Models for Prisoner Education.

Key Management Personal Remuneration

The Trustees consider that the Director and Deputy Director roles comprise the key management personnel of The PPT in charge of directing, controlling, running, and operating the Trust on a day-to-day basis. The rate of pay for key management personnel is reviewed annually by the Trustees and set at a level commensurate with the market rate for similar roles in the sector.

Staff

Director: Selina Sasse (5 days per week) is responsible for implementing the strategic aims of the charity, reporting to the Trustees. She is Yoga Alliance registered in both yoga and mindfulness teaching, with a trauma-informed approach suited to prison work. Selina has supported people living behind bars since 2013. Prior to The PPT she worked in senior management. A Zen practitioner, Selina leads The PPT British Wheel of Yoga (BWY) Teaching Yoga in Prison teacher training module.

Deputy Director: Padmakumara (3 days per week) is responsible for financial administration, reporting, office systems, and volunteers. He manages The PPT's IT consultancy, Computer Assistance, and The Trust's bookkeepers, SPX. Padmakumara is a practising Buddhist and professional gardener.

Yoga Lead: Victoria Green (3 days per week since April 2023) facilitates prison yoga by teaching workshops, establishing new classes in prisons, and devising in-cell practices and resources. Teaching in prison since 2011, Victoria teaches adult males at HMP Grendon. She brings

experience of teaching yoga to offenders at HMP Aylesbury to her role in co-teaching The PPT BWY Teaching Yoga in Prison module.

Development Lead: Chris Holt (4 days per week) Was yoga coordinator until 2023. She facilitates prison yoga in the South of England, the North-East, and Scotland by teaching workshops, establishing regular classes, and devising in-cell practices and resources. Chris is editor of the yoga teachers' bulletins and coordinates the charity's grant-giving trusts. She has taught in prison since 2014 and brings this, including her specialist experience of women prisoners, to her role in co-teaching The PPT BWY Teaching Yoga in Prison module. Chris leads the Trust's development of digital resources.

Yoga Coordinator: Lou Steele (4 days per week) Joined in March 2023, Lou is responsible for coordinating and developing a team of volunteer letter writers, remotely and in the office. She facilitates prison yoga in the South West, East and North East of England, establishing classes, selecting teachers and supporting staff and beneficiaries with resources for self-practice. Lou manages the administration of the Trust's yoga teacher training ensuring we have full take up of our Yoga in Prison module, through a rigorous selection process of those most suited to prison work.

Publishing, Events, and Outreach Coordinator: Sebastian Lewis (4 days per week). Responsible for publishing the quarterly prisoner newsletters and creating printed and digital resources. He coordinates our events and supports the director with supporter relationships and outreach.

Former Staff: Publishing and Events Coordinator: Hanan Abdeljaber, 3 days per week until June 2023. Georgia Wilson, Communications Coordinator, 2 days per week until August 2023.

Consultants

We are indebted to our consultants for their help and advice, which they provide voluntarily:

- **Dr Jamie Bennett** — Chief Strategy Officer, Youth Justice Board
- **The Rev'd George Coppen** — Anglican priest and former prison psychotherapist at HMP Grendon
- **Imam Monawar Hussain DL, MBE** — Imam of Eton College and founder of the Oxford Foundation
- **Professor Alison Liebling** — Director, Prisons Research Centre at Cambridge University's Institute of Criminology

Patrons

- Dr Kiran Bedi
- Mrs Shirley du Boulay (Deceased 2023)
- Dr Sheila Cassidy
- Mrs Sandy Chubb
- Fr Laurence Freeman OSB
- Mr Jeremy Irons
- Mr Erwin James (Deceased 2024)
- Sir Mark Tully OBE
- Dr Benjamin Zephaniah (Deceased 2023)

Independent Examiner

Caroline Webster, UHY Ross Brooke, Suite I, Windrush Court, Abingdon Business Park, OX14 1SY

Bankers

- CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
- Lloyds TSB plc, 1 High Street, Oxford OX1 4AA
- The Co-operative Bank plc, PO Box 250 Skelmersdale, WN8 6WT

Principal Office

The Prison Phoenix Trust, PO Box 328, Oxford, OX2 7HF

Charity Number

1163558

Financial Review

The Trustees are pleased to present their review of the financial statements for the year ended December 31, 2023.

The Prison Phoenix Trust met its strategy of having a balanced budget. Income of £367,969 contrasted with expenditure of £377,373. The resulting £9,404 deficit just a 2.5% margin shortfall.

Income in 2023 of £367,969 (includes restricted income of £2,000) was significantly higher than 2022's £258,762 (includes restricted income of £4,000). Income received from applications to grant-making Trusts rose by 60% to £138,393 (includes restricted income of £2,000). Income from individuals, excluding legacies but with accompanying gift aid, rose by 37% to £149,980. The revised Funding Sustainability Strategy developed to grow income in 2023 has therefore proved a highly effective means of reviewing and refreshing the ways in which we ask for support. As 290 supporters give regularly through covenant, the Trust is very grateful for such strength of commitment.

Income from Charitable Activities, that is, income primarily derived from teaching yoga in prisons, also increased substantially, to £68,632 (includes £67,912 from working directly with prisoners and staff), a rise of 174%. The Trust was well-prepared to take advantage of prisons expanding yoga class provision following the pandemic and has proven particularly adept at winning contracts to provide yoga, meditation and mindfulness directly to the prisons. This contractual stream of income, at £35,843 in 2023, is part of a new development by the Ministry of Justice and represents a substantial shift in how the Trust undertakes its work. The Trust's proactive dedication of resources to these new tender applications has proved very effective. As 2024 sees the start of a new prison regime model, the Trust will continue to explore, and hopefully expand this route in service of its beneficiaries.

Expenditure (£377,373) in 2023 was higher than in 2022 (£329,239). 2023 was the second year that cost-of-living increases of approaching 10% impacted the Trust. In 2022 the Trust sought to reduce costs by rethinking the workload distribution among existing staff. In 2023 to meet the growth in delivery and investment in fundraising to grow income, an expansion of our resource through staff increases and use of external consultants was implemented. Cost savings were made by moving to digital newsletters for supporters, offering 1 free resource at a time to prisoners, repurposing equipment and expanding our volunteer support in the office.

Investment Policy

In line with Charity Commission guidance the Trust reviews its investments to consider both the maximum amount of return and how particular investments accord with its aims and objects. Details of the criteria for the latter are available upon request. A further consideration is the impact upon cashflow over the period that the investment takes place.

The Trust therefore decided to maintain its current practice of investing in fixed-term deposit accounts. Interest from a one-year Hampshire Trust Bank Deposit and three-month United Trust Bank Deposit was higher than in 2022, at £2,616. The Trustees were pleased that in drawing down some of the United Trust Bank investment to manage potential cashflow pressures, these didn't manifest, and it was still able to take advantage of higher interest rates.

Reserves Policy

The Trust maintains reserves to bridge the gap between spending and receipt of resources and to cover unplanned expenditure. Its policy is to maintain unrestricted reserves of at least 6 months of expenditure and allow up to nine months. With a balanced budget approved for 2024, the reserves level of £233,487 (£234,569 unrestricted) at the close of 2023 represents 6.25 months of planned expenditure. This leaves reserves at the close of 2023 above the 6-month threshold and permits the absorption of unforeseen income and expenditure during 2024.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing a Trustees' annual report and 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 and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, of the charity for that period.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Trust and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



Jo Child

Chair of the Trustees

Tuesday 5 March 2024

Our Donors

We would like to thank all those who have supported our work throughout the 12 months to December 31 2023, and to acknowledge the financial support of the following individuals, trusts, companies and organisations, as well as those who wish their support to remain anonymous.

Donors whose financial support amounted to £5,000 or more:

Benevolentia Foundation (Porticus)
Calleva Foundation
David and Anna Mills
Frances Ruck-Keene
Gael Falk
Halcrow Foundation
Makin Family Trust
Pelegrin Trust
Stuckey Trust
The Tolkien Trust
Weavers' Benevolent Fund

Donors whose financial support amounted between £1,000 and £5,000:

1772 Charitable Trust
The 29th May Charitable Trust
Mr D Ainscough and Mrs Alcue Valero
Cherry Red Records
DLM Charitable Trust
Amelia Gumble
Christopher Head
Jessel Charitable Trust
Lascelles Charitable Foundation
MacTaggart Third Fund
Roundton Trust
SC & ME Morlands Charitable Trust
Toms Family Charitable Trust
Whitaker Charitable Trust

Independent Examiner's Report to the Trustees of The Prison Phoenix Trust CIO

I report on the accounts of the Trust for the year to December 31 2023 which are set out on the following pages 25 to 39.

Respective Responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the 2011 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act); and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is expressed as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

I have completed my examination. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Caroline Webster FCA

UHY Ross Brooke

Suite 1

Windrush Court

Abingdon Business Park

OX14 1SY



DATE 27/06/24

Statement of Financial Activities for the year ended December 31 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	294,695	2,000	296,695	227,326	4,000	231,326
Charitable activities	3	68,632	-	68,632	25,016	-	25,016
Investments	4	2,616	-	2,616	2,253	-	2,253
Other income		26	-	26	167	-	167
Total income		365,969	2,000	367,969	254,762	4,000	258,762
Expenditure on:							
Raising funds	6	36,128	-	36,128	10,452	-	10,452
Charitable activities	7	339,086	2,159	341,245	314,983	3,804	318,787
Total expenditure		375,214	2,159	377,373	325,435	3,804	329,239
Net income / (expenditure)		(9,245)	(159)	(9,404)	(70,673)	196	(70,477)
Transfers between funds		-	-	-	234	(234)	-
Net movement in funds		(9,245)	(159)	(9,404)	(70,439)	(38)	(70,477)
Reconciliation of funds:							
Total funds brought forward		242,732	1,241	243,973	313,171	1,279	314,450
Total funds carried forward		233,487	1,082	234,569	242,732	1,241	243,973

Balance Sheet as at 31 December 2023

		2023	2022
		£	£
	Notes		
FIXED ASSETS			
Tangible Assets	10	2,174	3,660
CURRENT ASSETS			
Debtors	11	28,597	14,897
Cash at bank		218,253	233,925
		<hr/>	<hr/>
		246,850	248,822
CREDITORS: Amounts falling due within one year	12	(14,455)	(8,509)
		<hr/>	<hr/>
NET CURRENT ASSETS		232,395	240,313
		<hr/>	<hr/>
NET ASSETS		234,569	243,973
		<hr/>	<hr/>
FUNDS			
INCOME FUNDS			
Restricted income funds	13	1,082	1,241
Unrestricted income funds	14	233,487	242,732
		<hr/>	<hr/>
TOTAL INCOME FUNDS		234,569	243,973
		<hr/>	<hr/>

The financial statements on pages 25 to 39 were approved by the Trustees on 5th March 2024 and signed on their behalf by:



Joanna Child
Chair of the Board

Statement of Financial Activities for the year ended December 31 2022

		Unrestricted Funds	Restrict- ed Funds	Total 2022	Unrestricted Funds	Restricted funds	Total 2021
	Notes	£	£	£	£	£	£
Income from:			-				
Donations and legacies	2	227,326	4,000	231,326	279,993	2,000	281,993
Charitable activities	3	25,016	-	25,016	24,646	-	24,646
Investments	4	2,253	-	2,253	1,347	-	1,347
Other income		167	-	167	8,537	-	8,537
Total income		254,762	4,000	258,762	314,523	2,000	316,523
Expenditure on:							
Raising funds	6	10,452	-	10,452	12,092	-	12,092
Charitable activities	7	314,983	3,804	318,787	303,390	2,448	305,838
Total expenditure		325,435	3,804	329,239	315,482	2,448	317,930
Net income / expenditure		(70,673)	196	(70,477)	(959)	(448)	(1,407)
Transfers between funds		234	(234)	-	-	-	-
Net movement in funds		(70,439)	(38)	(70,477)	(959)	(448)	(1,407)
Reconciliation of funds:							
Total funds brought forward		313,171	1,279	314,450	314,130	1,727	315,857
Total funds carried forward		242,732	1,241	243,973	313,171	1,279	314,450

Notes forming part of the financial statements for the period ended December 31, 2023

1. Accounting Policies

(a) Accounting Basis

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 and the Charities Act 2011).

The Prison Phoenix Trust CIO 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 notes.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

(b) Depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. The cost of fixed assets is written off using the straight line method of depreciation.

Office equipment and fittings	25% per annum
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Computers	25% per annum
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(c) Stock of Books

The PPT holds stock of books, CDs, and DVDs that are distributed to prisoners without charge. The full value is borne as a cost in the year of purchase.

(d) Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised when the charity has been notified of both the amount and settlement date.

Legacies are recognised on a case-by-case basis following the grant of probate and when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be reliably measured by the Charity; this is normally upon notification of the interest paid or payable by the bank or deposit taking institution.

(e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. The allocation of support and governance costs is analysed in note 6.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(g) Cost of Raising Funds

The cost of generating funds consists of staff costs, subscriptions to online fundraising sites, fundraising advertising and associated costs.

(h) Charitable Activities

The cost of charitable activities includes governance costs and an apportionment of support costs as shown in note 7.

(i) Volunteer Time

The value of services donated by volunteers is not reflected in the accounts.

(j) Taxation

The Trust is a registered charity. It is not, therefore, liable for tax on income derived from its charitable activities.

(k) Fund Accounting

Unrestricted Income Funds

Unrestricted Funds are funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. These comprise a general fund plus designated funds set aside out of unrestricted funds by the Trustees to provide for planned projects and other known contingencies.

Restricted Income Funds

These are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further details of each fund are disclosed in notes 14 and 15.

(l) Pensions

The Charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against income in the year they are payable.

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Trust Grants - Applications	103,303	2,000	105,303	63,600	4,000	67,600
Trust Donations	33,090	-	33,090	22,064	-	22,064
Gifts from Individuals	130,007	-	130,007	97,534	-	97,534
Gift Aid on Individual Donations	19,973	-	19,973	12,319	-	12,319
Legacies	4,162	-	4,162	26,816	-	26,816
Collections from Religious Meetings and Yoga Schools	4,160	-	4,160	4,993	-	4,993
	294,695	2,000	296,695	227,326	4,000	231,326

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Prison Yoga Teaching Fees	20,174	-	20,174	15,887	-	15,887
Yoga Teachers' Workshops	10,482	-	10,482	1,401	-	1,401
Prison Service Level Agreements	35,843	-	35,843	4,372	-	4,372
Prison Workshops	1,413	-	1,413	1,680	-	1,680
Sale of Books and Cards	720	-	720	1,676	-	1,676
	68,632	-	68,632	25,016	-	25,016

4. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Bank interest receivable	2,616	-	2,616	2,253	-	2,253

5. Net Outgoing Resources

	2023	2022
	£	£
Depreciation	1,486	1,890
Independent Examiner's remuneration	1,140	360

6. Cost of Raising Funds

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Salaries, Teachers & Consultants	30,836	-	30,836	9,409	-	9,409
Fundraising admin fees	1,588	-	1,588	1,043	-	1,043
Other fundraising costs	3,704	-	3,704	-	-	-
	36,128	-	36,128	10,452	-	10,452

7. Analysis of Expenditure in Charitable Activities

Current Year

	Newsletter	Prison Classes	Prisoner Counselling	Public Education	Teacher Workshops	Yoga Teacher Support	Whitaker Trust Fund	Total
Description of Expense	£	£	£	£	£	£	£	£
Staff Salaries and Consultants	39,869	55,960	49,029	33,112	20,977	18,884	-	217,831
Yoga Teacher Fees	-	47,212	-	-	-	-	-	47,212
Other Staff Costs - General	276	778	815	249	187	181	-	2,486
Other Staff Costs - Travel and Accommodation	201	1,784	84	946	48	431	-	3,494
Events and Workshops	315	381	491	1,539	8,634	225	-	11,585
Resource Production	-	-	7,198	-	-	-	638	7,836
Radio Broadcasts	-	-	1,800	-	-	-	-	1,800
Publicity	-	378	2,163	576	-	-	-	3,117
Office - Accommodation	5,710	6,526	8,157	4,894	3,263	4,078	-	32,628
Office - Banking and Insurance	583	666	833	500	391	416	-	3,389
Office - Equipment and Other Assets	700	800	1,376	609	400	500	-	4,385
Office - General	1,039	949	1,541	644	445	496	-	5,114
Office - Photocopying/Printing	7,259	1,942	1,168	829	467	584	760	13,009
Office - Postage/Delivery	7,783	620	3,403	82	55	68	761	12,772
Office - Software and Website	405	462	578	347	231	1,101	-	3,124
Fundraising (excluding Salaries)	926	1,058	1,323	794	529	662	-	5,292
Governance (excluding Salaries)	378	431	539	324	216	270	-	2,158
Bad Debt	25	28	35	21	14	18	-	141
	65,469	119,975	80,533	45,466	35,857	27,914	2,159	377,373

Previous Year

	Newsletter	Prison Classes	Prisoner Counselling	Public Education	Teacher Workshops	Yoga Teacher Support	Whitaker Trust Fund	Total
Description of Expense	£	£	£	£	£	£	£	£
Staff Salaries and Consultants	40,956	59,944	50,332	11,616	22,558	23,810	-	209,216
Yoga Teacher Fees	-	17,689	-	-	-	-	-	17,689
Other Staff Costs - General	550	1,453	539	17	161	87	-	2,807
Other Staff Costs - Travel and Accommodation	16	3,789	456	2	346	9	-	4,618
Events and Workshops	-	-	-	-	-	391	-	391
Resource Production	-	2,965	7,396	-	-	-	1,651	12,012
Radio Broadcasts	-	1,050	750	-	-	-	-	1,800
Publicity	-	-	1,402	-	-	-	-	1,402
Office - Accommodation	1,093	1,276	2,369	122	607	608	-	6,075
Office - Banking and Insurance	5,863	12,703	6,840	651	3,257	3,257	-	32,571
Office - Equipment and Other Assets	429	929	500	48	239	238	-	2,383
Office - General	261	585	304	29	145	563	-	1,887
Office - Photocopying/Printing	7,694	615	1,728	32	158	158	664	11,049
Office - Postage/Delivery	5,980	1,005	6,777	50	252	251	1,489	15,804
Office - Software and Website	1,972	1,827	1,851	77	386	386	-	6,499
Fundraising (excluding Salaries)	183	261	209	156	104	130	-	1,043
Governance (excluding Salaries)	349	498	399	299	199	249	-	1,993
	65,346	106,589	81,852	13,099	28,412	30,137	3,804	329,239

The Analysis of Expenditure for 2022 differs from that presented in the Annual Accounts of that year. In review of the Trust's work it was clear that the breakdown model previously applied did not accurately reflect the position since the close of pandemic restrictions. As 2022 was a transition year The Trust has updated its allocation methodology to provide a true historical comparison with the current year.

8. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Staff	10,718	-	10,718	10,885	-	10,885
Independent Examiner's fees	1,140	-	1,140	360	-	360
Accountancy fees	780	-	780	-	-	-
Travel and meetings	-	-	-	-	-	-
Miscellaneous costs	238	-	238	735	-	735
	12,876	-	12,876	11,980	-	11,980

9. Staff costs

	2023	2022
	£	£
Staff salaries	177,993	170,027
Social security costs	10,235	11,461
Pension costs	8,410	8,164
	196,638	189,652

The average number of staff during the period was a headcount of 6, 5 full time equivalent (2022: Headcount 6, FTE 5). No employees received emoluments of more than £60,000 per annum (2022: None).

The total remuneration of the key management personnel - the Director and Deputy Director - including employer's National Insurance and Pension contributions was £86,803 (2022: £67,771).

10. Tangible Fixed Assets

	Computer Equipment	Office Equipment	Total
	£	£	£
COST			
At 1 January 2023	7,086	13,412	20,498
Disposals	(6,302)	(5,850)	(12,152)
At 31 December 2023	784	7,562	8,346
DEPRECIATION			
At 1 January 2023	7,086	9,752	16,838
Written back on disposals	(6,302)	(5,850)	(12,152)
Charge for 2023	-	1,486	1,486
At 31 December 2023	784	5,388	6,172
NET BOOK VALUE			
At 31 December 2023	-	2,174	2,174
At 31 December 2022	-	3,660	3,660

11. Debtors and Prepayments

	2023	2022
	£	£
Insurance prepayment	630	1,223
Prison teacher and workshop expenses	6,928	5,452
Rent deposit	5,675	5,675
Rent, service charge and utilities prepaid	-	227
Other debtors	15,364	2,320
	28,597	14,897

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,920	4,745
Income in advance	3,560	-
Trade creditors	3,891	-
Tax, NI and pensions	5,084	3,764
	<u>14,455</u>	<u>8,509</u>

13. Restricted Funds

<i>Current Year</i>	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Whitaker Trust HMP Ranby Fund	1,241	2,000	(2,159)	-	1,082
Total Funds	<u>1,241</u>	<u>2,000</u>	<u>(2,159)</u>	<u>-</u>	<u>1,082</u>

<i>Previous Year</i>	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Dee Opp equipment	234	-	-	(234)	-
Whitaker Trust HMP Ranby Fund	1,045	4,000	(3,804)	-	1,241
Trust Funds	<u>1,279</u>	<u>4,000</u>	<u>(3,804)</u>	<u>(234)</u>	<u>1,241</u>

The Whitaker Trust Fund was originally restricted to activities at HMP Ranby. Since 2021 it has also included other Nottinghamshire prisons.

The small balance on the Dee Opp equipment fund has been transferred to general funds on permission of the donor.

14. Unrestricted Income Funds

<i>Current Year</i>	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
General Funds	242,732	365,969	(375,214)	-	233,487
	242,732	365,969	(375,214)	-	233,487

<i>Previous Year</i>	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
General Funds	313,171	254,762	(325,435)	234	242,732
	313,171	254,762	(325,435)	234	242,732

15. Operating Lease Commitments

As of December 2023, the Trust has annual commitments under non-cancellable leases of:

Covers 1.1.24 - 31.12.24	Covers 15 month to 12.3.26	Total
£	£	£
< 1 yr	> 2 - 5 yrs	
24,780	30,975	55,755

16. Trustee's Remuneration

No Trustee (Nil - 2022) received or waived any emoluments in their role as Trustees during the year. No Trustees were reimbursed for out of pocket expenses (Nil - 2022) in their role as Trustees in the year.

17. Related Party Transactions

During the year there were no related party transactions (2022: £Nil).

18. Net Assets by Funds

	Net assets / - liabilities	Long term creditors	Total
	£	£	£
Restricted Income Funds	1,082	-	1,082
Unrestricted Income Funds	233,487	-	233,487
Total	234,569	-	234,569



The Prison Phoenix Trust CIO

Registered Charity Number 1163558

