



Trustees Annual Report 2024-25
BEST, Befriending and Support Team for Foreign Nationals in HMP Wandsworth
Registered Charity No: 1177625

Foreword

The last year has confirmed our view that BEST's exclusion from HMP Wandsworth in October 2023 was a lawless act that damaged the prison, its only benefit being to corroborate the conclusion reached shortly afterwards by HM Inspectorate of Prisons that the "systemic and cultural failures [of] poor leadership at every level of the prison, from HMPPS and the Ministry of Justice" were sufficiently serious to merit the issue of an urgent notification i.e. recommend for the prison to be put into special measures.

Our subsequent attempts to shed light on the reasons for BEST's exclusion have been so utterly dismissed by the Justice Ministry that we think it appropriate to use this report to record our abiding concerns, not simply that the little we know about BEST's exclusion from HMP Wandsworth in October 2023 suggests this may have involved numerous and serious irregularities, but also that the Justice Ministry has done its utmost to keep virtually everything relating to this hidden by spurious claims it is empowered to throw a blanket of secrecy over matters we believe the law entitles us to know.

Accordingly, we start this report by affirming what we wrote last year - namely:

- "we never had any clear explanation why, after 7 years of full-time working in the prison and so much support from virtually all staff, including the previous two Governing Governors, it was suddenly decided to take away [our Director] Geoff Smith's keys and exclude BEST from working in the prison, or who actually took this decision", and
- "the abrupt, arbitrary and aggressively disrespectful way in which [the exclusion] was handled has seriously shaken our confidence in the rule of law," adding
- in its insistence on effectively total secrecy about these matters, the ministry nominally responsible for upholding justice in this country has, in our opinion, conducted itself in a manner inimical to the most fundamental principles of justice in its true meaning - namely, truth, fairness, impartiality, and the rule of law.

As an update of how things currently stand, we have divided this year's report into the following sections:

1. A summary of allegations made against BEST and its Director at the time of the exclusion, and why we regard them as unfounded
2. Our attempts to shed light on the reasons for the exclusion, and how the Justice Ministry blocked them
3. Why we have decided BEST must now be disbanded, and

4. Details of the appeal BEST intends to make to the Lord Chancellor and Secretary of State for Justice, the Rt Hon Shabana Mahmood MP, calling for an independent investigation into the true circumstances around BEST's exclusion from the prison and the way in which the Justice Ministry thwarted our appeal to obtain relevant information about this under the law on freedom of information

1. The allegations made against BEST and reasons given for its exclusion from HMP Wandsworth

1.1. The reason given to Security: "BEST'S contract does not allow it to work in the prison"

In his final hour in the prison on 26 October 2023, BEST's Director, Geoff Smith, spoke with a senior member of Security who told him the Governing Governor and Deputy Governor had earlier that day decided to withdraw his keys because BEST's contract "does not allow you to work in the prison", leaving the Governors no choice but to exclude BEST, particularly as this was bound to be picked up in a forthcoming security audit [this was shortly after Daniel Khalife's escape in September].

However, clause 2.1 of BEST's Service Level Agreement says: "Any of the provider's staff and volunteers who wish to come to the prison more than three times, not including the use of social/legal visits, will all go through vetting and attend either key training or security awareness training before the service commences".

As Geoff Smith was security vetted and attended key training in early 2017, why did the Governing and Deputy Governors give the Security Department this as the reason for withdrawal of his keys and BEST's exclusion from the prison ?

1.2. Geoff Smith made numerous false representations about BEST's connections with senior management

On Monday 24 October, Geoff Smith was for the first time in 7 years locked out of the prison, entering without keys under escort by a senior member of Security who told him the newly-appointed Deputy Governor Cathy Panigel wanted to meet him: in her account of what was said at this meeting, Governor Panigel claimed Geoff Smith "told me that he was managed by our Diversity and Inclusion Lead along with chaplaincy - again when I checked with them, they denied managing him or the service that he provided."

Geoff Smith has an entirely different recollection of what he said viz. that he "worked closely" with Chaplaincy and the Equalities Department: although they were close colleagues, neither had any management involvement of any kind with BEST, and he is sure he would not, on this or any other occasion, have used such obviously inappropriate language to describe his relationship with Chaplaincy or the Equalities Department.

He thinks Governor Panigel's record is materially misleading, putting into his mouth words he never spoke: words, furthermore, that raise serious questions as to his integrity and suitability for prison work, insinuating that he wished to mislead the Deputy Governor by suggesting BEST had connections to senior management which, thanks to her enquiries, were shown to be fictitious, thereby strengthening her claims that BEST had no connection with senior management and, therefore, no right to work in the prison.

1.3. BEST had no supervising Governor

One of Deputy Governor Panigel's first questions during this interview was who "manages" BEST. Although the question was phrased in a way he had never previously heard, Geoff Smith took it to mean who was the Governor responsible for BEST, so he identified the person concerned. However, Governor Panigel later recorded that the Governor concerned "confirmed" to her that he had nothing to do with BEST.

This is a question of recorded fact and, as we find Governor Panigel's version hard to understand, we feel clarity is required in relation to a) how exactly she phrased the question to the Governor concerned, and b) how exactly he answered. This was a Governor who had always been highly supportive both of Geoff and BEST, and we are at a loss to understand why, as we are confident he was the Governor responsible for BEST - and not long before had spoken privately to Geoff about matters they would only have conferred on if he was, in fact, the Governor responsible for BEST - he would wish to deny this, particularly as he must have known it would show Geoff and BEST in a poor light and strengthen the argument Governor Panigel was evidently keen to build - namely, that BEST had no connection with senior management and, therefore, no proper standing in the prison.

The Equalities Department kept a copy of our Service Level Agreement and a record of the Governor responsible for BEST: proper consultation with that department would have brought this to light, raising these questions: a) who did Governor Panigel contact in the Equalities Department, b) what did she ask, and c) why did the enquiry she claims to have made not bring to light the identity of the Governor concerned? To the best of our knowledge, BEST always had a Governor to whom it was responsible, and if - unbeknown to anyone in BEST, it did not - Clause 3 of our Service Level Agreement makes clear it was the prison's duty to notify us.

Governor Panigel's claim that BEST was operating without any accountability to senior management also suggests that, prior to her arrival in October 2023, prison senior management was unaware that it had for years harboured a rogue operation, unaccountable to nobody but itself. We consider this incredible and, if evidence to the contrary is required, we can provide testimonials from custodial managers and prison governors making clear, not only that senior management was aware of BEST's work in the prison, but also that they supported BEST and valued its services.

In besmirching the reputation of our Director and portraying BEST as a rogue operation without any connection to senior management, we believe Governor Panigel's record was neither fair nor accurate, and think a more accurate record would have shown these insinuations against BEST and its Director were groundless and should never have been used to promote a perception that BEST lacked proper standing to continue its work in the prison.

1.4 Geoff Smith was a security risk

In a letter dated 7 November 2023 to the *pro bono* lawyer acting for BEST and challenging the exclusion as unlawful, Deputy Governor Panigel claimed: "I was made aware by our security department of several concerns around Geoff Smith crossing lines between support inside the jail and boundaries once prisoners were released. This included collecting prisoners in his own vehicle to drive them to various destinations once released amongst other wider security concerns which I am not proposing to share or disclose to you as a 3rd party."

Again, we are concerned by the way this shows Geoff Smith in a bad light, evidently to cast yet further aspersions on his character, in this instance by suggesting his exclusion was required for security reasons. Although Governor Panigel alludes to "several concerns" supporting her claims, he is aware of only one such incident viz. when leaving the prison on the evening in question he witnessed a heated exchange between gate staff and a prisoner who had been released from the prison, although his property was still inside: believing this was a dangerous situation that, unless de-escalated, was about to lead to violence and arrest at the gate, he said he would go back into the prison, recover the property, and bring it out - which he then did: it then came to light that the prisoner had a travel pass valid for that day only and had to get to Clapham Junction, though he had no idea how to get there, so Geoff drove him there and directed him to the station. We believe his version is accurate and a situation that might otherwise have led to an assault against staff and needless re-arrest at the gate was thus prevented, and our understanding is that Security concluded Geoff acted in good faith and accepted his promise to observe proper Security procedures in future.

As Governor Panigel has seen fit to cast these further aspersions on the character of our Director, suggesting Security drew her attention to these concerns, seeking to lend weight to her allegations by referring to "other wider security concerns" - conveniently unspecified because she was not prepared "to share or disclose" anything about these sensitive details with "a 3rd party" - her claims give rise to the following questions:

- why does Geoff Smith have no recollection of any of the "several" similar incidents she refers to ?
- why did no one in the prison - Security, in particular - ever raise any of these concerns directly with him ?
- if these and the "wider security concerns" alluded to really threatened prison security, why did she tell Security he was being excluded because BEST's contract did not allow him to work in the prison ?

These are questions which merit honest answers, including in relation to whether these allegations of multiple security concerns around Geoff Smith were grossly exaggerated to lend credence, not simply to the suggestion he had to be excluded for reasons of security, but also so it would seem the secrecy which under usual circumstances properly applies to prison security might be improperly used to suggest information that legitimately belongs in the public domain should be kept secret - specifically, to prevent proper and impartial scrutiny of whether the prison's top management handled the matter in a manner that might reasonably be expected of them.

Our concerns are deepened by knowing how assiduously the Justice Ministry upheld this effectively total secrecy by citing what appear to us to be clearly inapplicable provisions of the Data Protection Act 2018 - of particular concern being the possibility high-ranking figures in the Ministry may have interpreted the law in a way no healthy justice system could possibly countenance - namely, to interpret it in a way designed to conceal wrongdoing.

Our doubts about this will remain until they are proven to be misplaced.

1.5. BEST "were acting beyond their contractual remit"

This was the reason given to the Independent Monitoring Board by the previous Governing Governor, Katie Price viz. page 22 of its most recent report, published in August 2024:

<https://cloud-platform-e218f50a4812967ba1215eaecede923f.s3.amazonaws.com/uploads/sites/13/2024/08/Wands-worth-IMB-2023-24-annual-report.pdf>. This was the first we learnt that, in addition to the allegations mentioned above, Governor Katie Price also claimed BEST “were acting beyond their contractual remit.”

As the IMB report shows, we are not alone in entertaining serious misgivings about BEST’s exclusion, and below we quote from what the IMB had to say on the subject:

“The amount of support and care provided to FNs [Foreign Nationals] dropped significantly as a direct result of the prison’s decision to terminate the BEST contract in October 2023. The Board had noted its admiration for the work of BEST in last year’s report and there was widespread surprise and disappointment at the decision, which the Board was told by the Governor was because “they were acting beyond their contractual remit.” An extremely valuable and effective resource, admired by men and staff, had been lost to the prison.”

However, we were powerless to respond to this allegation previously because, prior to publication of the report in August 2024, we had no idea a) the previous Governing Governor had made this allegation, or b) that she claimed it was the reason for BEST’s exclusion.

This raises further questions, namely:

- in what way(s) did Governor Price consider BEST was “acting beyond its remit” ?
- why didn’t she or anyone else in the prison notify BEST ?
- was this sufficient reason to subject our Director to the humiliation of instant dismissal and being escorted to the gate by Security ?

We consider it symptomatic of the malaise afflicting the prison that its leadership at the time saw fit to make such reputationally harmful allegations, which we believe to be completely unsubstantiated, as if they were licensed to say whatever they wanted about others working in the prison - whether true or false, regardless of how such allegations might damage the standing, morale and motivation of people spoken of in these terms - evidently confident that, if this was wrong or led to material harm, sympathetic colleagues in high places within the justice system “had their backs” and could be relied on to make sure anything incriminating or unflattering would be swept under the carpet, showing the system and its leadership in the best possible light and ensuring that, if any wrongdoing were done, those responsible would remain unaccountable.

Unless and until we have clear reason to think otherwise, we will continue to feel concerned that - having done nothing wrong - BEST was ruthlessly and unlawfully persecuted, and the only reason our attempts to find out more about its exclusion from the prison is that those in high places in the justice system wish to keep hidden matters that a healthy justice system would recognise should be seen in the clear light of day.

To the above we should add that in the King’s Birthday Honours List in June 2024, the BEST Director, Geoff Smith, was awarded an MBE for “outstanding services” to the prison. It was a great honour for him and everyone associated with BEST and stands in marked contrast to the way in which, just over half a year earlier, he was escorted to the prison gate under circumstances portrayed as disgrace.

2. Our attempts to shed light on the reasons for BEST's exclusion

On 17 January 2024, acting on behalf of BEST and with our full authority as BEST Trustees, Geoff Smith submitted a freedom of information Subject Access Request to HMP Wandsworth, requesting information about him and BEST from 4 members of staff over the period 1 September to 30 December 2023. After numerous chasing emails, a "substantive reply" was eventually received on 9 May 2024, disclosing just over 40 words from 4 heavily redacted, anonymised emails from 2 two members of staff, believed to be Governing Governor Katie Price and Deputy Governor Cathy Panigel.

This is not the place to go into all the reasons we were dissatisfied with how BEST's correspondence with HMPPS was handled, or what we see as the blatantly biased way in which the Justice Ministry dismissed our appeal - the entire process appearing to us a cosy in-house affair in which HMPPS and the Justice Ministry were for all practical purposes one and the same, the nominal difference between them creating a convenient illusion there was no conflict of interest and, as the appropriate appeal body, the Justice Ministry was acting fairly and impartially by ensuring daylight was blocked from shining on areas where, if there was no impropriety, there would be nothing to hide and, we believe, the law intends there to be transparency.

As this was, characteristically, ignored by the Justice Ministry, we draw attention to a point we feel merits a more serious answer than it has received hitherto. The only disclosures from staff emails, all dated 27 October 2023, contained in the "substantive response" were as follows:

- Hi [REDACTED] - I'm forwarding to you as I can see you weren't in the distribution list [REDACTED]
- [REDACTED] FYI - interesting that we weren't copied into this [REDACTED] FYI Kind regards [REDACTED]
- [REDACTED] My thoughts exactly. Yet we said the decision wasn't final and we would review it. Kind Regards [REDACTED]
- [REDACTED] That's really interesting [REDACTED]

In the appeal BEST submitted to the Justice Ministry, we suggested "any reasonable, impartial person would regard [this] response as a brazen attempt to evade the law, and recognise the claimed exemptions supposedly authorising refusal to provide the information requested are untenable in law, unconscionable in practice, and should, therefore, be disregarded".

One of the questions raised in this appeal - characteristically, ignored by the Justice Ministry - relates to the claim the Governors "said the decision wasn't final and we would review it": specifically, we feel clarification is needed on why neither Geoff Smith nor anyone else in BEST ever received notification from the Governors that "the decision wasn't final" and they "would review it" ? In our appeal, the point was phrased as follows:

[We are] doubtful that the words disclosed in these emails accurately reproduce the text of the emails sent at the time and, as part of this appeal, want the authenticity of what was contained in the "substantive response" to be checked by a trustworthy independent source, such as HM Inspectorate of Prisons. **NB** because it appears evident [to us] and would, [we] believe, be equally evident to any reasonable and impartial person, that HMPPS Briefing & Correspondence Team has cooperated with the prison

authorities in HMP Wandsworth in seeking to keep the requested information secret, and, as [we] think the MOJ is biased in favour of HMPPS Briefing & Correspondence Team, [we] wish to stress the need for this check to be **independent**, and would ask the MOJ to recuse itself of any involvement in this because, regretfully, [we] think it would do all it possibly can to support HMPPS Briefing & Correspondence Team and the prison authorities, aiming to keep secret anything that might show the Ministry, HMPPS Briefing & Correspondence Team, or the prison authorities in anything other than a favourable light.

[We] also request that, as part of this independent check, it should be established whether, after 5:30 pm on 26 October 2023, Deputy Governor Panigel and/or Governing Governor Katie Price emailed [Geoff Smith] via [his] prison account - geoff.smith2@justice.gov.uk : [we] request this because correspondence and remarks subsequently made by Deputy Governor Panigel suggest that, after ordering [his] exclusion, she invited [him] for further discussion with a view to allowing [him] back into the prison to resume the work [he] was doing as the Director of BEST prior to exclusion, but [he] failed to respond: however, [he] never received any such invitation and [we are] curious as to the reason: should it transpire she and/or Katie Price emailed [him] via geoff.smith2@justice.gov.uk after excluding [him], they must have known [he] could not receive any email sent to that address, and [we] request, a) these emails to be fully disclosed, as they clearly relate to [him] personally, and b) an explanation of why any emails were sent to this address, as it must have been known [he] could not receive them.

Furthermore, in a ZOOM call with the BEST Trustees on 22 December 2023, Deputy Governor Panigel unequivocally stated "Geoff will never be allowed to work in the prison again." We find it difficult to reconcile this uncompromising statement with the claim she and Governor Katie Price had let him know the decision to exclude him from the prison was "not final" and that they "would review it." To be clear, the reason he never responded to the message these two Governors claimed to have sent is that he never received it.

We are also doubtful about how the Justice Ministry claimed effectively total powers of non-disclosure under the Data Protection Act 2018. Their acknowledgement that we were right in arguing Schedule 2, paragraph 19 of the Data Protection Act 2018 - headed "Legal Professional Privilege" and applicable only in the context of a lawyer/client relationship - did not apply led to further "disclosures" so devoid of anything meaningful we construed them as intended to show us "who was boss", demonstrating their contempt both for the appeal and for BEST, as the organisation with impudence sufficient to bring the appeal - viz. these further "disclosures" comprised:

- A heavily redacted copy of BEST's contract with the prison - although, as a contracting party, we obviously already had our own copy of the entire contract
- Heavily redacted copies of the letter from the *pro bono* lawyer representing BEST to Governor Panigel on 1 November 2023 and her reply on 7 November - although, as BEST was the client, the lawyer had already supplied us with copies of his entire correspondence with her, and
- Copies of:
 - An entirely blacked-out email dated 25 October 2023 sent at 21:25
 - An entirely blacked-out email dated 25 October 2023 sent at 9:20 pm, showing only "Importance: High" at the top

- An entirely blacked-out email dated 25 October sent at 3:06 pm, showing only that it was sent by Geoff Smith
- An entirely blacked-out email dated 5 December 2019, showing only that it began "Hi Geoff"
- A redacted email dated 5 December 2019, showing only "Hi [REDACTED] - Thank you - I will come up to your office some time after 9:30 on Monday morning – Kind regards, Geoff Smith"

We considered their response to our request for an explanation why Schedule 2, paragraph 16 of the Data Protection Act 2018 - the other part of the DPA 2018 claimed to give them such sweeping powers of non-disclosure in relation all "emails, faxes, letters and other forms of communication ... that refer to [Geoff Smith] or BEST" (as per our Subject Access Request of 17 January 2024) - similarly unsatisfactory, as we were told "a reasonable explanation [had]" been given for this, though we have been unable to find anything resembling this description in any of the correspondence we received.

The outcome of our appeal was, therefore, that the Justice Ministry had interpreted the Data Protection Act 2018 to mean that, although the Director of BEST, clearly acting with the authority of the BEST Trustees, had submitted a Subject Access Request about BEST to HMP Wandsworth, the Ministry considered itself empowered to refuse disclosure to anyone in BEST of any information about it on the grounds that it was "a third party."

We consider this a manifestly unreasonable interpretation and inimical to the law's true intention, and wish to make clear that our concerns in relation to all of the above will remain until they are proven to be misplaced.

3. Why we have decided to disband BEST

With great regret and after careful consideration, we have decided to disband BEST. As we have been unable to operate in the prison for over a year and no one from BEST has conducted a prison visit in that time, we are unable to work towards the goals which have inspired everyone who has volunteered with BEST and supported us for the last eight years, or perform any of the objects defined in our founding constitution as a charity. As mentioned in last year's annual report, the exclusion of BEST in October 2023 forced us to abort a major fund-raising campaign we planned to launch at the end of that year and, as we are unable to use donations for the charitable objectives for which they were intended when we were still an active charity, we are no longer taking donations and earlier this month (January 2025) we agreed a donation of £5,000 intended for BEST should be made over to another prison charity that remains active.

In what seems the unlikely event of BEST ever being asked to resume activities in the prison, we have considered the possibility of re-forming as a new iteration of BEST, if possible extending our remit to include befriending and supporting British, as well as foreign prisoners. However, that seems a long way off and, for the reasons explained above, we anticipate that later this year BEST will cease to exist as a charity.

4. BEST's forthcoming appeal for an independent investigation into the reasons for BEST's exclusion from HMP Wandsworth and whether the Justice Ministry handled our appeal in a manner that was fair, impartial and duly respectful of the law

In February 2025, BEST will appeal to the Lord Chancellor and Secretary of State for Justice, the Rt Hon Shabana Mahmood MP, calling for an independent investigation i.e. independent of the Justice Ministry, into the reasons for BEST's exclusion from HMP Wandsworth in 2023 and the way in which the Ministry dismissed our attempts to shed light on these matters by due process of law, and - unless there is genuinely lawful reason to do otherwise – for the investigation to publish its findings, giving clear and honest answers to the following questions:

- what was the real reason for BEST's exclusion from the prison ?
- who was responsible for the decision ?
- was it a lawful decision and, if so, what is the applicable law ?
- did the exclusion constitute, as we have been advised, a breach of contract ?
- did the prison's senior management handle the exclusion in a manner consistent with standards that might reasonably be expected of them ?
- was BEST's application to find out more about the exclusion under freedom of information laws treated properly and impartially, and did the Justice Ministry conduct our appeal in a manner consistent with its duty to uphold the rule of law and the spirit of justice ?
- if the investigation learns of any wrongdoing on the part of HMPPS and/or the Justice Ministry and/or any government minister(s) - including the improper exercise of powers entrusted to them as custodians of the law - will the investigation also publish these findings and confirm that due process of law will follow and those responsible will be held accountable ?

Finally, we wish to repeat our thanks to all who have volunteered with, donated to, or otherwise supported BEST, including the many in HMPPS and healthcare staff who cooperated with us and supported BEST so strongly over the years - it was our great pleasure to work with so many decent, talented and committed colleagues and we will always treasure the memories of our fruitful cooperation with all of you.

BEST Trustees:

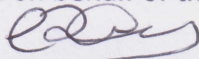
Isobel Smallacombe

Christine Julian-Huxley

Caroline Ayerst

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Trustees.



Christine Julian-Huxley, Trustee

25th January 2025

REGISTERED CHARITY NUMBER: 1177625

Independent Examiner's Report
Financial Statements for the Year Ended
5 April 2024
for
BEST Befriending and Support Team for Foreign Nationals in HMP Wandsworth

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEST BEFRIENDING AND SUPPORT TEAM FOR FOREIGN NATIONALS IN HMP WANDSWORTH

In accordance with the Charities Act 2011 Chapters 1 and 3, I report on the charity's financial statements for the year ended 5 April 2024, set out on pages 5 and 6.

The respective responsibilities of trustees and examiner

Section 130 (1) The charity trustees are responsible for the preparation of the accounting records kept in respect of the charity, which are sufficient to show and explain all the charity's transactions, and which are such as to disclose at any time, with reasonable accuracy, the financial position of the charity at that time.

In applying Section 133, the charity's gross income for the financial year ended 5 April 2024 did not exceed £250,000, therefore the charity trustees, in respect of that year, elected to prepare a receipts and payments account, instead of a statement of accounts under section 132(1).

In applying the Section 133 (b) the charity's gross income in for the year ended 5 April 2024 did not exceed the accounts threshold as specified in section 133 (account and statement an option for lower-income charities), in accordance the charity's trustees consider that an audit is not required for the year ended 5 April 2024 under section 144 (2).

It is my responsibility to:

- Examine the financial statements under section 145,
- to follow the procedures set out in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Emma Ekwegh
10 Allesley Road
Olton
Solihull
B92 7ED

18 January 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2024

	Unrestricted funds	Restricted fund	5 th April 2024 Total funds	5 th April 2023 Total funds
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	28,607	-	28,607	22,097
Investment income	-	-	-	-
	<u>28,607</u>	<u>-</u>	<u>28,607</u>	<u>22,097</u>
	28,607	-	28,607	22,097
RESOURCES EXPENDED				
Charitable activities				
Resources Expended on Charitable Activities	13,660	-	13,660	16,534
Support costs	15,220	-	15,220	12,426
Governance costs	-	-	-	-
	<u>28,880</u>	<u>-</u>	<u>28,880</u>	<u>28,960</u>
	28,880	-	28,880	28,960
NET INCOMING/(OUTGOING) RESOURCES	(273)	-	(273)	(6,863)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>462</u>	<u>-</u>	<u>462</u>	<u>7,325</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>189</u></u>	<u><u>-</u></u>	<u><u>189</u></u>	<u><u>462</u></u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2024

	5 th April 2024 £	5 th April 2023 £
INCOMING RESOURCES		
Voluntary income		
Donations	28,236	21,911
Gift aid	371	186
Sundry	-	-
	<u>28,607</u>	<u>22,097</u>
Investment income		
Interest on savings	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>28,607</u>	<u>22,097</u>
RESOURCES EXPENDED		
Charitable activities		
Help to Detainees and Mentees	13,287	15,755
Post-release support	259	751
Prison Visitor Expenses	114	28
Membership fees	-	-
	<u>13,660</u>	<u>16,534</u>
Support costs		
Bank charges	-	3
Salaries	14,000	12,000
Website fees	603	269
Printing	-	-
Office expenses (incl. Postage and stationery)	188	124
Sundry	429	30
	<u>15,220</u>	<u>12,426</u>
Governance		
Accountancy fee	-	-
Other professional fees	-	-
	<u>-</u>	<u>-</u>
Total resources expended	<u>28,880</u>	<u>28,960</u>
Net (expenditure)/income	<u>(273)</u>	<u>(6,863)</u>

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The respective responsibilities of trustees and examiner

Section 130 (1) The charity trustees are responsible for the preparation of the accounting records kept in respect of the charity, which are sufficient to show and explain all the charity's transactions, and which are such as to disclose at any time, with reasonable accuracy, the financial position of the charity at that time.

In applying Section 133, the charity's gross income for the financial year ended 5 April 2024 did not exceed £250,000, therefore the charity trustees, in respect of that year, elected to prepare a receipts and payments account, instead of a statement of accounts under section 132(1).

In applying the Section 133 (b) the charity's gross income in for the year ended 5 April 2024 did not exceed the accounts threshold as specified in section 133 (account and statement an option for lower-income charities), in accordance the charity's trustees consider that an audit is not required for the year ended 5 April 2024 under section 144 (2).

It is my responsibility to:

- Examine the financial statements under section 145,
- to follow the procedures set out in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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 given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Emma Ekwegh
10 Allesley Road
Olton
Solihull
B92 7ED

18 January 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2024

	Unrestricted funds	Restricted fund	5 th April 2024 Total funds	5 th April 2023 Total funds
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	28,607	-	28,607	22,097
Investment income	-	-	-	-
	<u>28,607</u>	<u>-</u>	<u>28,607</u>	<u>22,097</u>
	28,607	-	28,607	22,097
RESOURCES EXPENDED				
Charitable activities				
Resources Expended on Charitable Activities	13,660	-	13,660	16,534
Support costs	15,220	-	15,220	12,426
Governance costs	-	-	-	-
	<u>28,880</u>	<u>-</u>	<u>28,880</u>	<u>28,960</u>
	28,880	-	28,880	28,960
NET INCOMING/(OUTGOING) RESOURCES	(273)	-	(273)	(6,863)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>462</u>	<u>-</u>	<u>462</u>	<u>7,325</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>189</u></u>	<u><u>-</u></u>	<u><u>189</u></u>	<u><u>462</u></u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2024

	5 th April 2024 £	5 th April 2023 £
INCOMING RESOURCES		
Voluntary income		
Donations	28,236	21,911
Gift aid	371	186
Sundry	-	-
	<u>28,607</u>	<u>22,097</u>
Investment income		
Interest on savings	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>28,607</u>	<u>22,097</u>
RESOURCES EXPENDED		
Charitable activities		
Help to Detainees and Mentees	13,287	15,755
Post-release support	259	751
Prison Visitor Expenses	114	28
Membership fees	-	-
	<u>13,660</u>	<u>16,534</u>
Support costs		
Bank charges	-	3
Salaries	14,000	12,000
Website fees	603	269
Printing	-	-
Office expenses (incl. Postage and stationery)	188	124
Sundry	429	30
	<u>15,220</u>	<u>12,426</u>
Governance		
Accountancy fee	-	-
Other professional fees	-	-
	<u>-</u>	<u>-</u>
Total resources expended	<u>28,880</u>	<u>28,960</u>
Net (expenditure)/income	<u>(273)</u>	<u>(6,863)</u>