

Philosophy in Prison

Registered Charity No: 1177805



Financial Statements

For the Year Ended 31 December 2020

Philosophy in Prison

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Philosophy in Prison

Charity Information

For the Year Ended 31 December 2020

Bankers:	Lloyds Bank CSU Charlton Place Charlton Road Andover Hants. SP10 1RE
Registered Office:	52A High Street Haverhill Suffolk CB9 8AR
Administrative Office:	30 Station Road Cambridge CB1 2RE
Trustees:	Professor Mary Margaret McCabe Mark William Brewer Tom Broughton Harrison
Charity Registration Number:	1177805

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2020

The Trustees submit their Report on the affairs of Philosophy in Prison, together with the Financial Statements for the year ended 31 December 2020.

The Financial Statements comply with current statutory requirements, the requirements of the charity's governing document, the Charities Act 2011 and "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) (effective 1 January 2019)".

Objectives, Activities, Achievements and Performance

Objectives and Main Activities

The objective of Philosophy in Prison is to deliver philosophy education, advice and information to persons in custody in Her Majesty's prisons throughout England and Wales. This is done by running workshops, conferences, seminars and lectures. We train philosophers to deliver philosophy courses which we arrange, facilitate and fund.

Public Benefit

The Trustees are aware of their duties to ensure activities of the Charity are carried out in the furtherance of its objectives. The Trustees have given careful consideration to the Charity Commission's guidance on public benefit and are aware of their duties in this respect.

Achievements and performance

The Charity has adapted by devising alternatives in the form of paper, virtual and television content in order to provide philosophy to serving prisons. This involved collaboration with the Prisoners' Education Trust to deliver material to a series of prisons, including HMP Frankland, HMP Huntercombe, HMP Stafford and others. Volunteers and colleagues created video content to be transmitted on WayOut TV, received with enthusiasm in the prisons where this is accessible. We plan to continue this collaboration after our courses have been reinstated.

Volunteers also created content for Coracle Inside, a charity which supplies tablets to prisons, giving offline content for in-cell work. Two courses have been completed so far, we continue to work on others, and hope that this too will continue to be a resource after the pandemic. We have created a movie list with attached questions, which will be developed as a film club in different prisons after in person access becomes possible; and we are developing a short story series for distribution via prison radio. We intend to continue with these alternative modes of support after the virus controls end.

We engaged, also, with other prison charities, writing blogs for The View Magazine, giving interviews to Prison Radio, and speaking at online events. These engagements continue and will do so after pandemic restrictions are lifted.

We held a fund-raising event in March 2020 which was especially successful in raising the profile of the charity and has resulted in various different kinds of interest in our work thereafter, notably from some members of the judiciary and from the Royal Institute of Philosophy. Our next events will be a series of workshops and conferences entitled 'Prison Voices', to focus on how and why the voices of some in the criminal justice system may be silenced or muted. We plan to produce both a policy report and a pair of volumes of essays, pitched at the general public.

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2020

Financial Review

During the year the charity received £7,075 of donations from an event held in March 2020, as well as a further donation of £10,000 from Lady Justice Elisabeth Laing (a patron of the charity). Expenditure for the year was £9,510 (2019: £6,619).

Covid Pandemic

The Covid pandemic has significantly limited the work of the Charity by making it impossible for our teams of philosophers to deliver courses inside prisons and it has also been impossible to hold philosophy seminars or training sessions. The Charity's aim to extend group meetings to additional prisons has thus far been set back for approximately 12 months and this may continue for as long as the virus control measures prevent our accessing prison establishments.

Courses planned at HMP Stafford and HMP Bronzefield for March 2020 were cancelled; we are now hoping to run these courses along with several others (HMP Swaleside, HMP Huntercombe, HMP Littlehey, HMP Hewell, HMP Downview, HMP Bronzefield and others) in 2022.

Reserves Policy

The Trustees have examined the requirements of the Charity and in the light of the main risks has agreed that the Charity will maintain sufficient reserves to enable it to continue funding its objectives for the foreseeable future. The Trustees have determined that there are sufficient reserves to enable the Charity to respond quickly to potential opportunities and any unforeseen events.

Future Developments

The Trustees will ensure that the Charity will continue to meet its charitable objectives for the foreseeable future, ensuring that a wide range of beneficiaries will continue to benefit from the Trust.

Structure, Governance and Management

Philosophy in Prison is a Registered Charity with the Charity Commissioners for England and Wales, Number 1177805.

Philosophy in Prison is governed by its CIO Foundation Constitution dated 28 March 2018.

Trustees

The Trustees who served during the year and to date were:

Professor Mary Margaret McCabe
Mark William Brewer
Tom Broughton Harrison

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2020

Administration of the Charity

Philosophy in Prison is administered by the Trustees, who are in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis.

Recruitment, appointment and training of Trustees

All Trustees give their time freely and no trustee remuneration was paid during the year.

Trustees are identified by "word of mouth" and the Trustees will review any potential trustee candidate prior to their appointment to ensure they are a good fit for the Charity. Newly appointed trustees will be briefed by the existing trustees and receive background information upon appointment.

Risk Assessment

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed, and systems have been established to mitigate those risks.

Trustees' responsibilities

The Charity 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 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 the financial statements, the trustees are required to:

- > select suitable accounting policies and then apply them consistently;
- > observe the methods and principles in the applicable Charities SORP;
- > make judgements and estimates that are reasonable and prudent;
- > state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- > 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 disclose with reasonable accuracy at anytime the financial position of the charity and to 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 charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

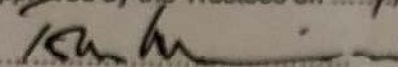
(Continued...)

Trustees' Report

For the Year Ended 31 December 2020

Trustees' responsibilities (Continued...)

Approved by the Trustees on 29/12/2021 and signed on their behalf by:



Mr T B Harrison - Trustee

Philosophy in Prison

Statement of Financial Activities

For the Year Ended 31 December 2020

		<u>Total</u> <u>Unrestricted</u> <u>Funds</u> <u>2020</u>	<u>Total</u> <u>Unrestricted</u> <u>Funds</u> <u>2019</u>
	Note		
Income and Endowments From:			
Donations and Legacies	2	17,075	44,674
Total Income		<u><u>17,075</u></u>	<u><u>44,674</u></u>
Expenditure on:			
Charitable Activities	3	9,414	6,093
Administrative Expenditure	4	96	526
Total Expenditure		<u><u>9,510</u></u>	<u><u>6,619</u></u>
Net Movement in Funds		<u><u>7,565</u></u>	<u><u>38,055</u></u>
Reconciliation of Funds:			
Total Funds Brought Forward		53,991	15,936
Total Funds Carried Forward		<u><u>61,556</u></u>	<u><u>53,991</u></u>

The statement of financial activities includes all gains and losses recognised during the year.
All income and expenditure is derived from continuing activities

Philosophy in Prison

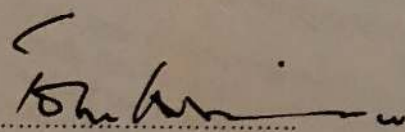
Balance Sheet

For the Year Ended 31 December 2020

	<u>2020</u> <u>£</u>	<u>2019</u> <u>£</u>
Current Assets:		
Cash at Bank	61,556	53,891
Prepayments	-	100
Net Current Assets	<u>61,556</u>	<u>53,991</u>
Total Net Assets	<u>61,556</u>	<u>53,991</u>
 The Funds of the Charity:		
Unrestricted Funds	61,556	53,991
Total Charity Funds	<u>61,556</u>	<u>53,991</u>

The notes on pages 7 to 9 form part of these accounts.

Approved by the Trustees on 29/12/2021 and signed on their behalf by:


.....
Mr T B Harrison
Trustee

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2020

1) Accounting Policies

Philosophy in Prison is a Registered Charity with the Charity Commissioners for England and Wales, Number 1177805. Philosophy in Prison is governed by its CIO Foundation Constitution dated 28 March 2018.

The registered office is 52A High Street, Haverhill, Suffolk, CB9 8AR.

The accounts have been prepared under the historical cost convention with items recognised at cost of transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The Financial Statements are prepared in Sterling, which is the functional currency. Monetary amounts in these Financial Statements are rounded to the nearest £.

Going Concern

The Trustees have considered the impact of the Covid-19 pandemic on the Charity.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Covid-19 has caused volatility within the market worldwide. This has been considered by the Trustees in applying the going concern assumption within the accounts.

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.

Voluntary Income which is received by way of donations and legacies is included within the accounts when the Trust has been notified of the amount and settlement date.

Resources Expended

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.

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2020

1) Accounting Policies (Continued...)

Resources Expended (Continued...)

All expenditure is accounted for on an accruals basis. Grants payable are charged in the year when the offer is conveyed to the recipient. All expenses are allocated or apportioned to the applicable expenditure headings as included within the notes to the accounts.

Irrecoverable VAT

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

Cash at Bank

Cash at bank is basic financial assets and include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

Fund Accounting

Unrestricted Funds – The general fund consists of amounts which the Charity may use at its discretion for its main charitable objectives.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their market value.

Critical Accounting Estimates and Judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2) Donations and Legacies

	<u>2020</u>	<u>2019</u>
	£	£
Legacy from the Estate of Alan Lacey	-	44,191
Donation from Lady Justice Elisabeth Laing	10,000	-
Donations (2020: from event held March 2020)	7,075	483
	<u>17,075</u>	<u>44,674</u>

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2020

3) Expenditure on Charitable Activities

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Expenses for training workshop (May/June 19)	-	1,029
Expenses for prison visit (February 2020)	17	
Expenses for prison visit (March 2020)	18	
Expenses for event (March 2020)	2,479	
Fees paid to philosophers for online work		
- De Souza	625	
- Spinney	893	
- Bebb	852	
- Smith	750	
- Coxhead	500	
- Sugarway	3,045	
- D'Cruz	235	
Fees paid to philosophers for course at HMP Downview (Jul/Aug 19)		
- A West	-	1,626
- M Coxhead	-	1,733
- A Fassolas	-	1,626
Expenses paid for HMP Stafford (L. Smith)	-	79
	<u>9,414</u>	<u>6,093</u>

4) Administrative Expenditure

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Admin fees paid to O. d'Cruz	-	526
Admin fees for online work	96	-
	<u>96</u>	<u>526</u>

5) Trustees

None of the Trustees received any emoluments or expenses in the reporting or previous financial year.

6) Related Party Transactions

There were no related party transactions in the reporting or previous financial year.

7) Taxation

The Fund is a Registered Charity, and no Corporation Tax is payable on the results for the year. Income tax suffered by deduction from covenanted donations and Gift Aid is recoverable.