

Philosophy in Prison

Registered Charity No: 1177805



Financial Statements

For the Year Ended 31 December 2023

Philosophy in Prison

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Philosophy in Prison

Charity Information

For the Year Ended 31 December 2023

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 Michael Alexandra Coxhead James Patrick Chamberlain (appointed 18 January 2023)
Charity Registration Number:	1177805

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2023

The Trustees submit their Report on the affairs of Philosophy in Prison, together with the Financial Statements for the year ended 31 December 2023.

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 His 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 built on the success of the courses run during 2022, and in 2023 has run full courses at HMP Swaleside and HMP Downview, both funded by the Royal Institute of Philosophy, HMP Maidstone and HMP Stafford funded by the University of Sheffield. It is currently running courses at HMP High Down, Downview, Stafford, Swaleside and Littlehey. We have also introduced our work via Club sessions at HMP Lewes, and continued to offer one-off Club sessions using our team of Volunteers to run these at our existing prisons throughout the year, including HMP Stafford, Maidstone and Swaleside.

We have further expansion planned in to 2024 with full courses beginning at HMP Lewes, HMP Stafford and HMP Maidstone, and new contacts being followed up at HMP Bronzefield, HMP Belmarsh and HMP Hewell. We are being contacted directly by prisons to run courses as word of the Charity's work spreads. We have recruited and trained more than 20 young Philosophers to work in prisons on our behalf.

The project 'Prison Voices', on understanding the problem of silencing and epistemic injustice in the criminal justice system, has continued very successfully throughout the year, running workshops with participants including academics, lawyers, prison offices and ex-prisoners.

During the year, the Charity appointed a new trustee, Dr James Chamberlain. He was the Research Associate at the Charity for a year during 2021/2022, and he started delivering philosophy sessions in prisons in early 2022.

The Charity now has a monitoring committee, composed of three philosophy professors external to us, who will scrutinise the course offerings, feedback and other information for each course, and will offer advice and support as we continue.

(M.M McCabe, Chair of the Trustees, March 2024)

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2023

Financial Review

During the year the charity received donations of £21,380 (2022: £2,565). Expenditure for the year was £17,908 (2022: £20,166). The net movement in funds was £3,472 (2022: (£17,601)).

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

Professor Mark William Brewer

Tom Broughton Harrison

Michael Alexandra Coxhead

James Patrick Chamberlain (appointed 18 January 2023)

(Continued...)

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2023

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 for trustee services 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...)

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2023

Trustees' responsibilities (Continued...)

Approved by the Trustees on 25th April 2024 and signed on their behalf by:



.....
Mr T B Harrison
Trustee

Philosophy in Prison

Statement of Financial Activities

For the Year Ended 31 December 2023

	Note	<u>Total Unrestricted Funds 2023</u>	<u>Total Restricted Funds 2023</u>	<u>Total Unrestricted Funds 2022</u>
Income and Endowments From:				
Donations and Legacies	2	6,680	14,700	2,565
Total Income		<u>6,680</u>	<u>14,700</u>	<u>2,565</u>
Expenditure on:				
Charitable Activities	3	5,997	10,019	13,329
Administrative Expenditure	4	1,892	-	6,837
Total Expenditure		<u>7,889</u>	<u>10,019</u>	<u>20,166</u>
Net Movement in Funds		<u>(1,209)</u>	<u>4,681</u>	<u>(17,601)</u>
Reconciliation of Funds:				
Total Funds Brought Forward		37,262	-	54,863
Total Funds Carried Forward		<u>36,053</u>	<u>4,681</u>	<u>37,262</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 2023

	<u>2023</u> £	<u>2022</u> £
Current Assets:		
Cash at Bank	40,734	37,262
Net Current Assets	<u>40,734</u>	<u>37,262</u>
Total Net Assets	<u>40,734</u>	<u>37,262</u>
 The Funds of the Charity:		
Unrestricted Funds	36,053	37,262
Restricted Funds	4,681	-
Total Charity Funds	<u>40,734</u>	<u>37,262</u>

The notes on pages 8 to 10 form part of these accounts.

Approved by the Trustees on 25th April 2024 and signed on their behalf by:



.....
Mr T B Harrison
Trustee

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2023

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 £.

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.

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.

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2023

1) Accounting Policies (Continued...)

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 Fund: The general fund consists of amounts which the Charity may use at its discretion for its main charitable objectives.

Restricted Fund: This fund is for the purpose of specific projects as identified on an individual basis.

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>2023</u>		<u>2022</u>
	£		£
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Donations	6,680	-	2,565
Donation from the University of Sheffield (*)	-	6,700	-
Donation from the Royal Institute of Philosophy (**)	-	8,000	-
	<u>6,680</u>	<u>14,700</u>	<u>2,565</u>

(*) To fund courses at HMP Stafford and HMP Maidstone

(**) To fund courses at HMP Swaleside and HMP Downview

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Notes to the Accounts

For the Year Ended 31 December 2023

3) Expenditure on Charitable Activities

	<u>2023</u> £	<u>2022</u> £
	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>
Expenses for prison visit	340	-
Philosophers' fees		
- Chamberlain	-	2,337
- Bebb	2,400	-
- Goodyer	-	2,605
- De Souza	-	2,200
- Smith	3,157	-
- Bashford	100	-
- Sean Maroney	-	2,877
- Riggs	-	-
- West	-	-
- Coxhead	-	-
	<u>5,997</u>	<u>10,019</u>
		<u>13,329</u>

4) Administrative Expenditure

	<u>2023</u> £	<u>2022</u> £
Admin fees paid to J Chamberlain	-	6,034
Admin fees paid to O D'Cruz	-	503
Admin fees paid to L Stern	-	300
Admin fees paid to C Harrison	1,740	-
Software subscription	142	-
PayPay fees	10	-
	<u>1,892</u>	<u>6,837</u>

5) Trustees

None of the Trustees received any emoluments or expenses for the provision of trustee services in the reporting or previous financial year.

6) Related Party Transactions

During the year, James Chamberlain, who was appointed a trustee on 18 January 2023, was paid £2,337 (2022: £Nil) for the provision of philosophy services.

Clementine Harrison, who is a close family member of a trustee, was paid £1,740 for the provision of administrative services.

Both transactions were at arm's length, on a commercial basis.

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.

8) Employees

No employees received benefits of over £60,000 during the period.