

Philosophy in Prison

Registered Charity No: 1177805



Financial Statements

For the Year Ended 31 December 2024

Philosophy in Prison

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Philosophy in Prison

Charity Information

For the Year Ended 31 December 2024

Bankers:	Lloyds Bank CSU Charlton Place Charlton Road Andover Hants. SP10 1RE
Registered Office:	42 Marlowe Rd Cambridge CB3 9JW
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
Charity Registration Number:	1177805

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2024

The Trustees submit their Report on the affairs of Philosophy in Prison, together with the Financial Statements for the year ended 31 December 2024.

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

"I don't want to sound like I am exaggerating but the course has changed me in every way, as the way I now think and question, then explore life and its questions has changed, and I am more open" -**male participant at HMP Maidstone, Surrey**

In the context of a prison system where access to education and purposeful activity is highly inconsistent, where in some institutions only a third of prisoners can access education at all (Ministry of Justice, 2024) and where 1 in 10 women, and 1 in 5 men, spend less than two hours a day outside their cells, limiting opportunities to participate in education or rehabilitative activities (HM Chief Inspector of Prisons, 2024) we were gratified to have increased our capacity to expand to 11 institutions in 2024, which is over double the number of institutions we were working in in 2023. We reached over 300 men and women with our in-person courses and philosophy clubs, running full courses in 8 prisons nationwide.

Our 3-month courses were run in HMP Maidstone, HMP Swaleside, HMP Bronzefield, HMP Stafford, HMP Berwyn, HMP Thameside and HMP Lewes, with two courses run at HMP Downview. We also ran standalone philosophy clubs in all of these prisons throughout the year. A programme of monthly clubs was run throughout the year at HMP Highdown, a prison with high churn well suited to this style of delivery. We also introduced philosophy through club sessions at HMP Peterborough, HMP Woodhill and HMP Birmingham.

We are hugely grateful for the continued support of the Royal Institute of Philosophy in funding our 2024 course at HMP Swaleside, where, due to the demand, our philosophers delivered philosophy courses to three different cohorts across the prison reaching 45 prisoners in a day while still maintaining collaborative small groups. We were also supported by the British Academy and Leverhulme Trust who funded a new course at HMP Thameside led by our Trustee, James Chamberlain. The success of this course has led to a new collaboration with the prison's amenity fund to introduce a 12-month programme of monthly clubs starting in mid-2025.

(Cont...)

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2024

Achievements and performance (Cont...)

*"With philosophy, people care about what I think. Nobody listens when you've been in prison. Everything you think is wrong, rubbish — you're nothing." — **Female participant, HMP Downview***

We are also grateful to the University of Sheffield for its continued support via its Knowledge Exchange programme for a course at HMP Downview, where the women on our introductory course were also invited to consider issues of epistemic injustice and the silencing of those within the criminal justice system. 82% of the participants reported that participation in the course had increased their confidence, confirming research findings that philosophy courses encourage participants to recognise the value of their own voice and perspective (Szifris & West, 2021; Stapleton & Ward, 2021).

Our participants have produced some outstanding work as a product of their involvement in our courses and with our encouragement have achieved success in the Koestler Awards including a coveted Gold Award for long-form written work. We created a dedicated space on our website to publish the work of participants from essays to poetry and artwork inspired by their discussions. Three of our participants have been inspired to enrol in degree level courses.

*"I hated school, dropped out at 11, can't read, can't write. But I can do this!" - **Female participant at HMP Downview, Surrey***

Demand from prisons for our courses, as people continue to learn about what we do, increased exponentially. The conversational nature of our courses continued to prove hugely attractive in a prison system where statistics released in 2024 from the Ministry of Justice reported that 73% of prisoners had literacy levels equivalent to those expected of an 11-year-old with recent estimates of rates of dyslexia as high as 50% (Criminal Justice Joint Inspection. Neurodiversity in the Criminal Justice System: A Review of Evidence. July 2021). Philosophy in Prison was able to overcome these significant barriers to accessing traditional academic education for many participants.

While demand for our courses continued, so too did interest from academics wanting to facilitate our conversational philosophy sessions. We were able to train a further ten philosophers to bring our total to 34 in-prison facilitators, including senior academics, who offer their time on a voluntary basis and early career researchers engaged as contractors. We also grew our database to over 50 volunteers willing to engage in philosophical enquiry remotely outside of courses and support the peer philosophy groups that have emerged organically out of our courses.

*"The impact of these courses has been profound... The program has fostered a positive and intellectually stimulating environment within the prison...(the participants) have developed critical thinking skills, improved their ability to articulate thoughts, and engaged in meaningful discussions that have contributed to their personal growth" - **Liam Westlake, Learning and Skills Manager, HMP Swaleside***

The volume of work in prisons that we have done in 2024 has enabled us to gather incredibly powerful evidence of the impact that our work has. Data from our programmes, supported by wider research, demonstrated that Philosophy in Prison's work delivers two clear groups of benefits: first for individual prisoners and second on improved prison culture, with development of pro-social behaviours and reduction in conflict and with these allied benefits to wider society.

(Cont...)

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2024

Achievements and performance (Cont...)

Prison Voices

We held an extremely successful multi- disciplinary conference in November 2024, funded by the British Academy and held at the University of Sheffield as part of our major research project 'Prison Voices'. In this project we have been exploring how the criminal justice system may silence the voices of those engaged in it, how and why this constitutes an injustice, and how this is a particular concern within the prison system.

This exploration began with a series of six online workshops, culminating in our conference. Publication of the research results through the British Academy is planned for 2025: first a collection of papers arising from the conference, featuring essays from a range of voices, including those of ex-prisoners, as well as philosophers, criminologists, legal and criminal justice professionals; and second a report on how this kind of injustice, which affects both its victims and its perpetrators, may, by education, management, training or by other means, be alleviated.

(M.M McCabe, Chair of the Trustees)

Financial Review

During the year the charity received income of £25,537 (2023: 21,380). Expenditure for the year was £27,812 (2023: £17,908). The net movement in funds was (£2,275) (2023: £3,472). Our current focus is on diversifying our funding streams to increase our financial resilience and maintain our progress.

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 charity aims to maintain unrestricted reserves at a level sufficient to cover three months' core operating costs, including contractor costs and administrative closure expenses, to ensure an orderly and responsible wind-down of activities if required. This is currently set at £6,000 and the policy is reviewed by the Trustees annually. 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 it's CIO Foundation Constitution dated 28 March 2018.

(Cont...)

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2024

Structure, Governance and Management (Cont...)

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

Administration of the Charity

Philosophy in Prison is administered by the Trustees, together with a freelance administration lead, 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.

(Cont...)

Philosophy in Prison

Trustees' Report

For the Year Ended 31 December 2024

Trustees' responsibilities (Cont...)

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.

Approved by the Trustees on 07.08.2025 and signed on their behalf by:



.....
Mr T B Harrison
Trustee

Philosophy in Prison

Independent Examiner's Report to the Trustees of Philosophy in Prison

For the Year Ended 31 December 2024

I report to the Trustees on my examination of the accounts of Philosophy in Prison (the Charity) for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. 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.

DCourtier

David Courtier
On behalf of
Community360
Winsleys House
High Street Colchester
Essex
CO1 1UG

21st August 2025

Date

Philosophy in Prison

Statement of Financial Activities For the Year Ended 31 December 2024

		<u>2024</u>			<u>2023</u>		
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	Note						
Income and Endowments From:							
Donations and Legacies	2	5,237	-	5,237	6,680	-	6,680
Income from Charitable Activities	3	-	20,300	20,300	-	14,700	14,700
Total Income		5,237	20,300	25,537	6,680	14,700	21,380
Expenditure on:							
Direct Expenditure	4	22,351	5,461	27,812	7,889	10,019	17,908
Total Expenditure		22,351	5,461	27,812	7,889	10,019	17,908
Net Movement in Funds		(17,114)	14,839	(2,275)	(1,209)	4,681	3,472
Reconciliation of Funds:							
Total Funds Brought Forward		36,053	4,681	40,734	37,262	-	37,262
Total Funds Carried Forward		18,939	19,520	38,459	36,053	4,681	40,734

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

As at 31 December 2024

	Note	<u>2024</u> £	<u>2023</u> £
Current Assets:			
Cash at Bank		22,442	40,734
Trade Debtors	6	16,497	-
		<u>38,939</u>	<u>40,734</u>
Current Liabilities:			
Accruals	7	480	-
Net Current Assets		<u>38,459</u>	<u>40,734</u>
Net Assets		<u><u>38,459</u></u>	<u><u>40,734</u></u>
The Funds of the Charity:			
Unrestricted Funds		18,939	36,053
Restricted Funds		19,520	4,681
Total Charity Funds		<u><u>38,459</u></u>	<u><u>40,734</u></u>

The notes on pages 10 to 13 form part of these accounts.

Approved by the Trustees on 07.08.2025 and signed on their behalf by:



.....
Mr T B Harrison
Trustee

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2024

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.

(Cont...)

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2024

1) Accounting Policies (Cont...)

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>2024</u>			<u>2023</u>		
	<u>Unrestr.</u>	<u>Restrict.</u>	<u>Total</u>	<u>Unrestr.</u>	<u>Restrict.</u>	<u>Total</u>
Donations	4,440	-	4,440	3,258	-	3,258
Gift Aid	797	-	797	3,422	-	3,422
	<u>5,237</u>	<u>-</u>	<u>5,237</u>	<u>6,680</u>	<u>-</u>	<u>6,680</u>

3) Income from Charitable Activities	<u>2024</u>			<u>2023</u>		
	<u>Unrestr.</u>	<u>Restrict.</u>	<u>Total</u>	<u>Unrestr.</u>	<u>Restrict.</u>	<u>Total</u>
University of Sheffield	-	15,700	15,700	-	6,700	6,700
Donation from the Royal Institute of Philosophy	-	4,600	4,600	-	8,000	8,000
	<u>-</u>	<u>20,300</u>	<u>20,300</u>	<u>-</u>	<u>14,700</u>	<u>14,700</u>

(Cont...)

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2024

	<u>2024</u> <u>Total</u>			<u>2023</u> <u>Total</u>		
	<u>Unrestr.</u>	<u>Restrict.</u>	<u>Total</u>	<u>Unrestr.</u>	<u>Restrict.</u>	<u>Total</u>
4) Direct Expenditure						
Philosophers' fees and expenses for prison visits	19,911	5,447	25,358	5,997	10,019	16,016
Support Costs						
Office admin	1620	-	1,620	1,740	-	1,740
Software subscription	156	-	156	142	-	142
PayPal fees	26	-	26	10	-	10
Printing, postage and stationery	-	14	14	-	-	-
Books	156	-	156	-	-	-
Giveasyoulive fees	2	-	2	-	-	-
Consultancy	150	-	150	-	-	-
Independent Examiner's fee	330	-	330	-	-	-
Total Spend	22,351	5,461	27,812	7,889	10,019	17,908

	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
5) Debtors		
Grant - University of Sheffield	15,700	-
Gift Aid Claim re 2024 donations	797	-
	16,497	-

	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
6) Accruals		
Consultancy	150	-
Independent Examiner's fee	330	-
	480	-

7) Trustees

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

8) 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.

(Cont...)

Philosophy in Prison

Notes to the Accounts

For the Year Ended 31 December 2024

9) Related Party Transactions

A close family member of a trustee, was paid £1,620 (2023: £1,740) for the provision of administrative services.

During the year, trustees donated an aggregate of £1,047. The donations were unrestricted.

During the year, trustees were reimbursed a total of £197 in respect of travel expenses and books purchased.

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

10) Employees

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