

# Human Rights Protection Fund

England & Wales · Charity number 213766

## Details

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Other names	P O C, THE PRISONERS OF CONSCIENCE APPEAL FUND, HRPF, Prisoners of Conscience
Status	Registered
Legal form	Other
Registered	1962-11-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Regus  
Tallis House  
2 Tallis Street  
London  
EC4Y 0AB

**Phone** 02074076644

**Email** [info@hrpf.org.uk](mailto:info@hrpf.org.uk)

**Website** [www.hrfp.org.uk](http://www.hrfp.org.uk)

## Activities

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**Objects:** 2. The objects of the Fund are to:2.1 Prevent and relieve the poverty of any person throughout the world (and any spouse, child or dependant of any such persons) who has performed an act of conscience to uphold human rights (as contained in the Universal Declaration of Human Rights, United Nations conventions and declarations and related regional instruments) for which they have been, or are likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence (a “prisoner of conscience”). 2.2 Promote the human rights of prisoners of conscience through the following means –2.1 Relieve the needs of and eliminate infringements of human rights of prisoners of conscience by providing grants or other assistance. 2.2 Engage with the public, government and law makers to support prisoners of conscience and their ability to continue to raise human rights issues; provide technical advice on human rights matters; and contribute to the sound administration of human rights law by providing practical support to meet the safety, security, migration, integration, employment and mental health of prisoners of conscience.

**Activities:** The charity provides practical and financial support to transform the lives of prisoners of conscience - people who have exercised a, non-violent, act of conscience to uphold their or others' human rights and consequently suffered persecution.

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

## Geography

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- **Area of benefit:** NATIONAL AND OVERSEAS
- Afghanistan
- Bangladesh
- Belarus
- Burma
- Cameroon
- Czech Republic
- Egypt
- France
- Georgia
- India
- Iran
- Iraq
- Ireland
- Kenya
- Lebanon
- Occupied Palestinian Territories
- Pakistan
- Romania
- Singapore
- Turkey
- United Arab Emirates
- United States
- Zimbabwe
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£394,936	£404,054	-	-
2024-03-31	£370,264	£369,779	-	-
2023-03-31	£565,143	£376,809	£317,298	4
2022-03-31	£340,555	£317,426	-	-
2021-03-31	£275,818	£289,247	-	-

## Trustees

Name	Role	Appointed
PRISONERS OF CONSCIENCE APPEAL FUND (TRUSTEE) LIMITED		2012-03-13

**Human Rights Protection Fund**

England & Wales - Charity number 213766

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# Accounts

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THE PRISONERS OF CONSCIENCE APPEAL FUND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 MARCH 2025

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited
<b>Directors of the Corporate Trustee</b>	David Lock KC (Chair) Keith Davis Roger Harrison Michael Morrison (resigned 30 April 2025) Mandira Sharma Jonathan Taylor Nora Mbagathi Aysegul Arkac (appointed 19 June 2024) Sebastian Scott (appointed 22 January 2025)
<b>Custodian Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited acts as custodian trustee for the charity.
<b>Chief Executive</b>	Gary Allison
<b>Principal address of the charity</b>	PO Box 61044 London SE1 1UP
<b>Charity number</b>	213766
<b>Bankers</b>	HSBC PLC 90 Baker Street London W1U 6AX  CAF Bank Limited Kings Hill West Malling ME19 4TA
<b>Independent examiner</b>	Abbas Shapuri ACA Third Sector Accountancy Limited Holyoake House Hanover Street Manchester M60 0AS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2025. The statutory information is shown on Page 2.

**Structure, Governance and Management**

***Constitution***

Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a charitable trust. The governing document is the trust deed.

***Charity objective***

The objectives of the charity were changed to and recorded by the Charity Commission on 2<sup>nd</sup> April 2024 as:

2. The objects of the Fund are to:
  - 2.1 Prevent and relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such persons) who has performed an act of conscience to uphold human rights (as contained in the Universal Declaration of Human Rights, United Nations conventions and declarations and related regional instruments) for which they have been, or are likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence (a “prisoner of conscience”).
  - 2.2 Promote the human rights of prisoners of conscience through the following means –
    - 2.2.1 Relieve the needs of and eliminate infringements of human rights of prisoners of conscience by providing grants or other assistance.
    - 2.2.2 Engage with the public, government and law makers to support prisoners of conscience and their ability to continue to raise human rights issues; provide technical advice on human rights matters; and contribute to the sound administration of human rights law by providing practical support to meet the safety, security, migration, integration, employment and mental health of prisoners of conscience.

The objects are achieved by:

- providing financial grants (referred to as **relief payments** in the accounts) to individuals.
- providing practical support for prisoners of conscience (referred to as **transformation** in the accounts).
- promoting the human rights of prisoners of conscience and their ability to raise human rights issues.

In 2011 a company was established, Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole Corporate Trustee of the charity.

***Structure and management***

The Charity has a single Corporate Trustee, Prisoners of Conscience Appeal Fund (Trustee) Limited.

The Corporate Trustee is responsible for the management of the charitable funds of the charity. In practice, the Corporate Trustee is represented by and makes decisions through its staff,

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

acting under delegated authority from the board of directors or by board decisions. This structure is illustrated as:

Prisoners of Conscience Appeal Fund (Trustee) Limited  
(the Corporate Trustee)

Board of Directors

Prisoners of Conscience Appeal Fund  
(the Charity)

The charity is supported by distinguished Patrons.

Legal responsibility for the functioning of the charity rests with the Board of Directors, referred to in this report as the trustee board, as set out in the Trust Deed of the Charity and the Articles of Association of the Corporate Trustee. The charity functions largely remotely without a physical office and has a staff of three supplemented by up to twelve volunteers, and headed by the chief executive, Gary Alison. Policies, strategy and annual budgets are set by the trustee board which meets quarterly, supported by regular meetings of the finance, fundraising and risk sub-committees.

Day to day functioning of the charity is managed by the chief executive, in conjunction with the Chair. The Chair and the chief executive meet weekly to review any issues arising from day-to-day management of the charity. The board of trustees meets at least quarterly. Given the international location of the trustees, these meetings are held remotely.

All grant applications are reviewed by at least two directors based on information provided by the grants officer who follows a due diligence process to take reasonable steps to seek to establish the identity, bona fides and needs of the applicant. Once approved, grants are paid to the applicant by the most secure route reasonably available, and receipts are obtained from the beneficiary.

***Recruitment, induction and training of directors of the Corporate Trustee***

Recruiting directors (who are unpaid) is a process undertaken with due regard to Charity Commission guidance and a policy covering composition, skills analysis and recruitment. At present the directors believe that the trustee board is diverse, inclusive and meets the range of skills required to carry out PoC's objectives. Directors are appointed for up to three terms of three years each, following which a director is required to retire from the trustee board.

The charity has advertised director positions on the NVCO and Charity Jobs websites and elsewhere. The charity also uses the personal connections of directors, staff and former beneficiaries to seek to recruit the most appropriate directors.

Once a director has been appointed, they are issued with a Trustee induction pack which includes grant-making guidelines, the Trust Deed of the Charity and the Memorandum and Articles of Association of the Corporate Trustee. They are made aware of their responsibilities as directors of the trustee board and the responsibilities of the trustee board as Trustee of PoC.

***Staff***

PoC continued to maintain appropriate staffing levels with two full-time and one part-time staff members and between eight and twelve volunteers during the financial year. We thank our staff and volunteers for their dedication to and support for prisoners of conscience.

Remuneration packages are discussed by the Finance Committee based on information of

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

comparable salaries in the sector. Staff performance is reviewed by the chief executive and the chief executive's performance is reviewed by the Chair, having due regard to criteria which include strategic direction, implementation of PoC's objectives, financial performance and leadership of staff and volunteers.

***Equal opportunities***

PoC takes active steps to seek to avoid any direct or indirect discrimination based on any protected characteristic in relation to all of its functions including the recruitment and training of staff and volunteers and in relation to any decisions relating to beneficiaries. The protected characteristics are race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background.

Employment opportunities are advertised openly, and recruitment is based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC seeks contributions from all members of society and active steps are taken to ensure that all members of society should have equal opportunity to give both paid and voluntary service.

***Safeguarding***

PoC has a safeguarding and protection from abuse and harassment policy in force which applies to staff, directors of the trustee board, volunteers and anyone coming into contact with the charity. Confirmation is sought from all referral agencies, including agencies with overseas activities, that they have in place adequate safeguarding policies and procedures. All directors, staff and relevant volunteers hold current DBS certificates.

***Grant-making policy***

Applications for financial grants are made through approved third-party agencies and direct to PoC by individuals. The aim is to help people whose lives have been adversely affected by persecution for upholding human rights (usually promoting the human rights of others) to make a new start, positively transform their lives and to enable them to continue their commitment to human rights. PoC carries out due diligence to seek to ensure that those whom it helps have met the criteria in our objects clause and in allocating its financial grants it does not result in any detrimental effects to the recipients themselves or their families or any other section of society or the environment.

Financial grants are awarded after applicable sanctions scrutiny and checks have been completed and recorded.

***Public benefit***

PoC uses the majority of its donated funds for financial grants, practical assistance and promoting the human rights of present and former prisoners of conscience, wherever in the world there is a need. The trustee board has paid due regard to Charity Commission guidance and is satisfied that PoC is fulfilling its public benefit responsibilities.

***Risk management***

The directors of the trustee board actively examine the strategic and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**Financial review**

***Reserves policy***

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £60,000. This reserve is regularly reviewed to comply with Charity Commission guidance.

The charity has a variety of income sources, none of which is entirely secure going forward, as is the case with most charities. The directors have had regard to Charity Commission guidance and set reserves at a figure of £60,000 to enable the charity to continue to function for a period of at least 6 months to cover the possibility of a catastrophic reduction in income and thus allowing for the orderly winding up of the charity.

***Income, charitable activities and fundraising costs***

Our principal sources of income have historically been charitable trusts and individual donors. Income sources for 2023/24 were individual supporters £124,094, charitable trust donations £113,871 and legacy income £153,374.

In line with our strategy to continue increasing support for prisoners of conscience while reducing overheads, our overall charitable activities increased from £316,596 in 2023/24 to £365,437 in 2024/25, an increase of 15%.

Costs of raising funds as a percentage of income reduced from 14.4% in 2023/24 to 9.8% in 2024/25.

***Significant events***

The charity has seen a steady growth in demand for grants reflecting the raising of the charity's profile and the continuing abuses of human rights by state actors and, on occasion, non-state actors across the globe. This increase in demand for grants is reflected in the higher number of grants awarded in 2024/25 (239 grants) compared to 2023/24 (193 grants). The charity is grateful to its donors who have allowed PoC to play a small part in meeting the global need for assistance.

Concurrently with an increase in applications for assistance, as with the broader charity sector, our charity has faced fundraising challenges. We have increased our revenue despite a reduction in charitable trust income, which was more than offset by an increase in legacy income.

Through continued collaboration with 29 other charities and NGOs, we were pleased to increase financial support for prisoners of conscience to £207,269 from 40 countries. The brave acts of conscience exercised by our beneficiaries upheld a range of human rights – freedom of speech, association, religion, sexual identity and holding governments to account for corruption and the erosion of democracy. Many of their personal accounts can be seen on our website at [www.prisonersofconscience.org](http://www.prisonersofconscience.org).

***Property***

The trustee board continues to hold a residential property, currently valued at £225,000, which was kindly donated to our charity in February 2023 by the Trustees of The Lombard Charitable Trust. The property is subject to a tenancy at a below market rent which runs to 9 October 2025. The tenant is not considered by the trustee board to be a current beneficiary and the board recognises the need to ensure that the property should be sold at the conclusion of the present tenancy so that the proceeds of sale can be deployed for charitable purposes.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

***Meetings and Events***

The charity held a series of events and meetings with key figures in the human rights sector to highlight abuses of human rights and the high price paid by many individuals who stand up for the human rights of others.

***Big Give matching campaigns***

The Big Give Christmas campaign and our Summer Big Give campaign, made possible by the generous pledges of key supporters, continue to provide important fundraising opportunities. These campaigns raised £111,819 in 2024/25.

***Investment policy***

The directors of the trustee board have considered the most appropriate policy for investing funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

**Activities and achievements in 2024/25**

***Relief payments: Grant-making and applications for assistance***

In 2024/25, we distributed 239 grants, including block grants to 5 trusted referral agencies, at a total of £207,269 - an increase in financial support of 16% on 2023/24. These grants supported 229 prisoners of conscience, with 10 repeat grants, and over 360 family members and dependants, giving a total of over 589 people assisted. Given the financial and operational challenges following the Covid-19 pandemic and the current economic conditions, the trustee board is of the opinion that this is an acceptable performance, particularly given the additional practical support provided to prisoners of conscience during the financial year.

We collaborated with 29 referral agencies in the UK and overseas. PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen, including due diligence to ensure compliance with safeguarding requirements. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy. As with all our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working.

***Transformation: Holistic support through a package of support***

To further our aim of relieving the poverty of prisoners of conscience and assisting them to achieve long-term transformation, we developed a package of support during 2020, mainly for UK-based prisoners of conscience. While grant-making to relieve the immediate hardship, family reunion and requalification needs remains central to our support for each prisoner of conscience, our support has evolved to more holistic assistance and includes an employability panel, signposting to other NGOs, promoting the rights of prisoners of conscience, volunteering and trustee opportunities at our charity.

Our public benefit and the impact achieved is therefore increasingly measured not only in grant-making but also in the broader, practical assistance provided to transform the lives of prisoners of conscience. By the end of the 2024/25 financial year, 207 prisoners of conscience had requested this practical support in addition to the grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

A toolkit to signpost prisoners of conscience who remain in danger and hardship overseas for their security, hardship, migration and related needs was introduced in June 2024.

***Achievements: Outcomes and impact assessment***

We assess the outcome and impact of our support by aiming to maintain contact with and providing further practical support to each grant recipient for at least 3 years following the initial grant and by formal impact assessments using questionnaires every second year. The results help us to adapt our support according to the needs of prisoners of conscience and inform our theory of change.

**Plans for the future**

The trustee board is committed to maintaining the charity's main focus as a grant making body to individuals who suffer poverty and hardship as a result of standing up for human rights, very often the human rights of others. Hardship, family reunion and re-qualification bursary grants remain central to achieve this objective.

As the persecution of people who uphold human rights continues across the world, it is our aim, both in the short and longer term, to significantly increase income so that we can meet the extent of need. Our fundraising plans continue to focus on charitable trust, individual donors and legacies, with a growing major individual donor program.

We will continue to focus on the integrity of PoC's processes and policies to ensure that funds are granted only to applicants who meet the criteria in our object clause.

In line with the Property section above and following careful deliberation, the trustee board voted unanimously on 30<sup>th</sup> April 2025 to serve a Section 21 notice on the tenant to vacate the property on the termination of the lease in October 2025. The proceeds of the sale of the property will boost grant spending over the subsequent four years.

**Change of the name of the charity**

Over the last five years, the trustee board has considered whether the name Prisoners of Conscience ought to be retained. In line with Charity Commission guidance and with due regard to our history and the views of decades-long supporters, we hosted focus groups and sought feedback from supporters, patrons, referral agencies and beneficiaries. The overwhelming response was that our current name was confusing, partly as the majority of our beneficiaries are not in prison, and the name was a hinderance to growing public awareness of and support for the needs of our beneficiaries. At a trustee board meeting on 30<sup>th</sup> April 2025, the suitability, advantages and disadvantages of changing the name and of potential names were considered. The trustee board agreed unanimously that the formal name of the charity, in line with the preferred choice of those from whom we obtained feedback, should be changed to **Human Rights Protection Fund** in the Autumn of 2025.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**Statement of Trustee's Responsibilities**

Charity law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the UK accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

***Approval***

This report was approved by the Corporate Trustee on 25<sup>th</sup> June 2025 and signed on its behalf.



David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

## REPORT TO THE MEMBERS OF THE PRISONERS OF CONSCIENCE APPEAL FUND

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 11 to 23.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down 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.

### Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

### 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 Acthave 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.



16 / 07 / 2025

Abbas Shapuri ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2024 £
<b>Income</b>	<b>Notes</b>								
Donations and legacies	5	364,439	26,900	-	391,339	317,692	49,000	-	366,692
Income from investments	6	3,597	-	-	3,597	3,572	-	-	3,572
<b>Total income</b>		<b>368,036</b>	<b>26,900</b>	<b>-</b>	<b>394,936</b>	<b>321,264</b>	<b>49,000</b>	<b>-</b>	<b>370,264</b>
<b>Expenditure:</b>									
Raising funds	7	38,617	-	-	38,617	53,183	-	-	53,183
Charitable activities	8	329,502	35,935	-	365,437	280,069	36,527	-	316,596
<b>Total expenditure</b>		<b>368,119</b>	<b>35,935</b>	<b>-</b>	<b>404,054</b>	<b>333,252</b>	<b>36,527</b>	<b>-</b>	<b>369,779</b>
<b>Net (expenditure) / income</b>		( 83)	( 9,035)	-	( 9,118)	( 11,988)	12,473	-	485
Transfer between funds		-	-	-	-	-	-	-	-
<b>Reconciliation of funds</b>		<b>( 83)</b>	<b>( 9,035)</b>	<b>-</b>	<b>( 9,118)</b>	<b>( 11,988)</b>	<b>12,473</b>	<b>-</b>	<b>485</b>
Total funds brought forward		72,250	20,533	225,000	317,783	84,238	8,060	225,000	317,298
<b>Total funds carried forward</b>		<b>£ 72,167</b>	<b>£ 11,498</b>	<b>£ 225,000</b>	<b>£ 308,665</b>	<b>£ 72,250</b>	<b>£ 20,533</b>	<b>£ 225,000</b>	<b>£ 317,783</b>

The charity made no recognised gains and losses other than those reported in the income and expenditure account  
The notes on pages 13-23 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
BALANCE SHEET  
AT 31 MARCH 2025**

	Note		<u>2025</u>		<u>2024</u>
		£	£	£	£
<b>Fixed assets</b>					
Tangible Assets	10		225,000		225,000
<b>Current assets</b>					
Debtors	11	51,449			88,244
Cash at bank and in hand		95,383			122,479
		146,832			210,723
<b>Liabilities:</b>					
Creditors: Amount falling due within one year	12	( 63,167)			( 117,940)
<b>Net current assets / (liabilities)</b>			83,665		92,783
<b>Net assets</b>			<b>308,665</b>		<b>317,783</b>
<b>The funds of the charity:</b>	13				
Restricted income funds	14		11,498		20,533
Designated income funds	14		225,000		225,000
Unrestricted income funds					
General reserve	14		72,167		72,250
<b>Total charity funds</b>			<b>308,665</b>		<b>317,783</b>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The accounts were approved by the Trustee on 25th June 2025 and signed on its behalf by



David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited  
**Charity Registration No. 213766**

The notes on pages 13-23 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1a Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Prisoners of Conscience Appeal Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1b Tangible fixed assets**

Capital items costing in excess of £1,000 are capitalised. There are currently no fixed assets other than the investment property, which is included at fair value in the accounts.

**1c Preparation of the accounts on a going concern basis**

The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate remains an area of uncertainty which the Trustee has mitigated by continually reviewing the activities of the charity. The budget and cashflow forecast for 2025/26 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

**1d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**1e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.

**1f Funds**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose, or which are already committed to a particular asset which cannot readily be converted into cash to fund operating costs. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

**1g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of administering the donor data base and associated support costs, and time and resources expended on raising income.
- Expenditure on charitable activities includes the costs of making relief grants and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**1h Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the charity's grant programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**1i Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1j Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The charity does not have a material holding in complex financial instruments.

**1k Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**1l Taxation**

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

**1m Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

**1n Legal status**

The charity is constituted as a trust.

**2 Operating (deficit)/surplus**

**2025**  
£

**2024**  
£

The deficit is stated after charging:

Independent examiner's fee	760	600
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**3 Staff costs and remuneration of key management personnel**

The charity considers its Key Management Personnel to be the directors of the corporate trustee and the Chief Executive.

Staff costs during the year amounted to:

	£	£
Wages and salaries (including holiday pay accrual)	123,143	113,367
Social security costs	7,997	6,818
Pension costs	9,778	9,034
	140,918	129,219

The average monthly number of full time equivalent of employees during the period was 3 (2024 3).

1 employee earned more than £60,000 during the year (2024: 1)

The total remuneration of Key Management Personnel during the year was £77,671 (2024: £77,671).

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4 Trustee remuneration and expenses, and related party transactions**

The charity paid legal costs on behalf of the corporate trustee of £462 (2024: £330)

Neither the directors of the corporate trustee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: £Nil).

One director of the corporate trustee received travel and subsistence expenses during the year of £291 (2024: £Nil). The expenses related to travel to give a talk to a 3rd party on behalf of the charity rather than relating to their duties as a trustee.

Aggregate donations from related parties were £3,791 (2024: £3,520)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**5 Donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2025</b>
			<b>£</b>
Donations - trusts	87,371	26,500	113,871
Donations - other	123,694	400	124,094
Legacies	153,374	-	153,374
	<b>364,439</b>	<b>26,900</b>	<b>391,339</b>

**Donations and legacies - comparative to 31/03/2024**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>
			<b>£</b>
<i>Donations - trusts</i>	<i>110,865</i>	<i>39,000</i>	<i>149,865</i>
<i>Donations - corporate</i>	<i>-</i>	<i>10,000</i>	<i>10,000</i>
<i>Donations - other</i>	<i>133,328</i>	<i>-</i>	<i>133,328</i>
<i>Legacies</i>	<i>73,499</i>	<i>-</i>	<i>73,499</i>
	<b>317,692</b>	<b>49,000</b>	<b>366,692</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6 Income from investments**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>2025</b>
	<b>£</b>	<b>£</b>		<b>£</b>
Bank interest receivable	1,497	-		<b>1,497</b>
Income from investment property	2,100	-		<b>2,100</b>
	<b>3,597</b>	<b>-</b>		<b>3,597</b>

***Income from investments - to 31/03/2024***

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>
			<b>£</b>
<i>Bank interest receivable</i>	<i>1,372</i>	<i>-</i>	<i>1,372</i>
<i>Income from investment property</i>	<i>2,200</i>	<i>-</i>	<i>2,200</i>
	<b>3,572</b>	<b>-</b>	<b>3,572</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Cost of generating funds**

	Unrestricted	Restricted	Total 2025
	£	£	£
Staff costs	22,011	-	22,011
Fundraising other	6,551	-	6,551
Repairs & maintenance on investment property	5,436	-	5,436
Support and governance (see note 9)	4,619	-	4,619
<b>Total</b>	<b>38,617</b>	<b>-</b>	<b>38,617</b>

**Raising funds - comparative to 31/03/24**

	Unrestricted	Restricted	Total 2024
	£	£	£
<i>Staff costs</i>	21,284	-	21,284
<i>Fundraising other</i>	14,221	-	14,221
<i>Repairs &amp; maintenance on investment property</i>	11,484	-	11,484
<i>Annual report &amp; newsletter</i>	-	-	-
<i>Support and governance (see note 9)</i>	6,194	-	6,194
<b>Total</b>	<b>53,183</b>	<b>-</b>	<b>53,183</b>

**8 Expenditure on charitable activities**

	Relief payments and support costs	Impact / Transformation	Total 2025
	£	£	£
Relief payments	207,269	-	207,269
Beneficiary events & support	-	4,488	4,488
Staff costs	56,639	35,026	91,665
Bank charges	696	-	696
Support and governance (see note 9)	45,989	15,330	61,319
<b>Total</b>	<b>310,593</b>	<b>54,844</b>	<b>365,437</b>

Restricted	35,935
Unrestricted	329,502
	<b>365,437</b>

Relief payments constitute grants paid to individuals. No grants were paid to institutions. Staff costs have been allocated on the basis of time spent on each activity.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

*Expenditure on charitable activities - comparative to 31/03/24*

	<i>Relief payments</i>	<i>Impact / Transformation</i>	<i>Total 2024</i>
	£	£	£
<i>Relief payments</i>	178,427	-	<b>178,427</b>
<i>Staff costs</i>	47,421	33,996	<b>81,417</b>
<i>Bank charges</i>	3,836	-	<b>3,836</b>
<i>Support and governance (see note 9)</i>	35,454	17,462	<b>52,916</b>
<i>Total</i>	<b>265,138</b>	<b>51,458</b>	<b>316,596</b>
		<i>Restricted</i>	36,527
		<i>Unrestricted</i>	280,069
			<b>316,596</b>

**9 Support and governance costs**

	<b>2025</b>	<b>2024</b>
	£	£
Staff costs - governance and support	19,257	18,694
Staff costs - communications	8,066	7,824
Legal fees for corporate trustee	462	330
Accountancy and payroll	6,999	4,946
Annual report and newsletter	2,977	2,545
Independent examination	760	600
Trustee indemnity insurance	1,771	1,837
Other costs	25,646	22,334
<b>Total</b>	<b>65,938</b>	<b>59,110</b>
<b>Allocated as follows:</b>		
Cost of raising funds	4,619	6,194
Charitable activities	61,319	52,916
<b>Total</b>	<b>65,938</b>	<b>59,110</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10 Tangible fixed assets**

	Investment Property	Total £
<b>Valuation</b>		
At 1 April 2024	225,000	225,000
<b>At 31 March 2025</b>	<b>225,000</b>	<b>225,000</b>

In the year to 31st March 2023 Prisoners of Conscience was fortunate to receive the gift of a property that comes with a sitting tenant at below market rent, which the charity intends to honour. The property has been valued at its fair value, taking into account the effect on the fair value of the existing sitting tenant. It is the charity's long term strategy to realise the asset to cash in the longer term.

The charity's trustee Prisoners of Conscience Trustee Fund (Trustee) Limited holds the investment property on behalf of the charity in its role as custodian trustee.

<b>11 Debtors</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>Due within one year:</b>		
Gift aid debtor	3,600	4,500
Other debtors	44,118	80,000
Prepayments	3,731	3,744
	<b>51,449</b>	<b>88,244</b>

<b>12 Creditors: Amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Accounts payable	3,350	408
Social Security and other taxes	3,204	3,124
Other creditors & deferred income	3,871	16,774
Accruals	52,742	97,634
	<b>63,167</b>	<b>117,940</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund Balances at 31 March 2025 are represented by:				
Fixed Assets	-	-	225,000	225,000
Net current assets	72,167	11,498	-	83,665
<b>Total net assets</b>	<b>72,167</b>	<b>11,498</b>	<b>225,000</b>	<b>308,665</b>
Fund Balances at 31 March 2024 are represented by:				
Fixed Assets	-	-	225,000	225,000
Net current assets	60,262	33,006	-	93,268
<b>Total net assets</b>	<b>60,262</b>	<b>33,006</b>	<b>225,000</b>	<b>318,268</b>

**14 Funds - year ended 31st March 2025**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	01 April 2024 £	Incoming £	Outgoing £	31 March 2025 £
<b>Restricted Funds</b>				
Afghanistan/Iran	7,158	-	( 7,158)	-
Family reunion	-	3,000	( 3,000)	-
Religious freedom/Pakistan	-	6,500	( 6,500)	-
Regional	-	1,400	( 1,400)	-
The National Lottery Fund	9,098	10,000	( 11,877)	7,221
Scotland	-	3,000	( 3,000)	-
Jersey Holiday Fund	4,277	3,000	( 3,000)	4,277
<b>Total Restricted Funds</b>	<b>20,533</b>	<b>26,900</b>	<b>(35,935)</b>	<b>11,498</b>
<b>Unrestricted funds:</b>				
General funds	<b>72,250</b>	368,036	(368,119)	<b>72,167</b>
<b>Designated funds</b>				
Fixed assets reserve	<b>225,000</b>	-	-	<b>225,000</b>
<b>Total designated funds</b>	<b>225,000</b>	-	-	<b>225,000</b>
<b>Total funds</b>	<b>317,783</b>	<b>394,936</b>	<b>(404,054)</b>	<b>308,665</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**The description, purpose and nature of the funds is as follows:**

**Restricted funds**

*Afghanistan/Iran*

Restricted to supporting prisoners of conscience in or from Afghanistan and Iran.

*Family reunion*

Restricted to family reunion costs.

*Religious Freedom/Pakistan*

Restricted to relief for prisoners of conscience from Pakistan and other countries.

*The National Lottery Fund*

Funds received to implement the Package of Support for England-based prisoners of conscience.

*Scotland*

Funds received to support prisoners of conscience living in Scotland

*Jersey Holiday Fund*

Funds received to support respite holidays in Jersey.

**Designated fund**

*Designated fund - Property reserve*

The valuation of the property asset gifted to the charity in 2022/23; valued at insurance rebuild cost rather than market valuation due to sitting tenant. This is deemed to be the fair value.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15 Funds - year ended 31st March 2024**

*The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:*

	<b>01 April 2023</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>				
<i>Afghanistan/Iran</i>	-	28,000	( 20,842)	7,158
<i>Family reunion</i>	2,000	-	( 2,000)	-
<i>Religious freedom/Pakistan</i>	-	5,000	( 5,000)	-
<i>The National Lottery Fund</i>	-	10,000	( 902)	9,098
<i>Scotland</i>	-	3,000	( 3,000)	-
<i>Jersey Holiday Fund</i>	6,060	3,000	( 4,783)	4,277
<b>Total Restricted Funds</b>	<b>8,060</b>	<b>49,000</b>	<b>(36,527)</b>	<b>20,533</b>
<b>Unrestricted funds:</b>				
<i>General funds</i>	<b>84,238</b>	321,264	(333,252)	<b>72,250</b>
<b>Designated funds</b>				
<i>Fixed assets reserve</i>	<b>225,000</b>	-	-	<b>225,000</b>
<b>Total designated funds</b>	<b>225,000</b>	-	-	<b>225,000</b>
<b>Total funds</b>	<b>317,298</b>	<b>370,264</b>	<b>(369,779)</b>	<b>317,783</b>

**Human Rights Protection Fund**

England & Wales - Charity number 213766

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# Accounts

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THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 MARCH 2024

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
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<b>Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited
<b>Directors of the Corporate Trustee</b>	David Lock KC (Chair) Keith Davis Roger Harrison Michael Morrison Mandira Sharma Jonathan Taylor Nora Mbagathi (appointed 4 <sup>th</sup> July 2023) Diba Alikhani (resigned 2 <sup>nd</sup> February 2024)
<b>Custodian Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited acts as custodian trustee for the charity.
<b>Chief Executive</b>	Gary Allison
<b>Principal address of the charity</b>	PO Box 61044 London SE1 1UP
<b>Charity number</b>	213766
<b>Bankers</b>	HSBC PLC 90 Baker Street London W1U 6AX  CAF Bank Limited Kings Hill West Malling Kent ME19 4TA
<b>Independent examiner</b>	Patrick Morrello ACA Third Sector Accountancy Limited Holyoake House Hanover Street Manchester M60 0AS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2024. The statutory information is shown on Page 2.

**Structure, Governance and Management**

***Constitution***

Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a charitable trust. The governing document is the trust deed.

***Charity objective***

The objective of the charity was changed to and recorded by the Charity Commission on 2<sup>nd</sup> April 2024 as:

2. The objects of the Fund are to:
  - 2.1 Prevent and relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such persons) who has performed an act of conscience to uphold human rights (as contained in the Universal Declaration of Human Rights, United Nations conventions and declarations and related regional instruments) for which they have been, or are likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence (a “prisoner of conscience”).
  - 2.2 Promote the human rights of prisoners of conscience through the following means –
    - 2.2.1 Relieve the needs of and eliminate infringements of human rights of prisoners of conscience by providing grants or other assistance.
    - 2.2.2 Engage with the public, government and law makers to support prisoners of conscience and their ability to continue to raise human rights issues; provide technical advice on human rights matters; and contribute to the sound administration of human rights law by providing practical support to meet the safety, security, migration, integration, employment and mental health of prisoners of conscience.

The object is achieved by:

- providing financial grants (referred to as relief payments in the accounts) to individuals;
- providing practical support for prisoners of conscience (referred to as transformation in the accounts).
- promoting the human rights of prisoners of conscience and their ability to raise human rights issues.

In 2011 a company was established, Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole Corporate Trustee of the charity.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

***Structure and management***

The Corporate Trustee is responsible for the management of the charitable funds of the charity. In practice, the Corporate Trustee is represented by and makes decisions through its board of directors. This structure is illustrated as:

Prisoners of Conscience Appeal Fund (Trustee) Limited  
(the Corporate Trustee)

Board of Directors

Prisoners of Conscience Appeal Fund  
(the Charity)

The charity is supported by distinguished Patrons.

Legal responsibility for the functioning of the charity rests with the Board of Directors, as set out in the Trust Deed and Articles of Association. The charity functions largely remotely without a physical office and has a staff of three supplemented by up to twelve volunteers, and headed by the Chief Executive, Gary Alison. Policies, strategy and annual budgets are set by the Board of Directors which meets quarterly, supported by regular meetings of the finance, fundraising and risk sub-committees.

Day to day functioning of the charity is managed by the Chief Executive, in conjunction with the Chair. The Chair and the Chief Executive meet weekly to review any issues arising from day-to-day management of the charity.

All grant applications are reviewed by at least two directors based on information provided by the grants officer who follows a due diligence process to establish the identity, bona fides and needs of the applicant. Once approved, grants are paid to the applicant by the most secure route reasonably available, and receipts are obtained from the beneficiary.

***Recruitment, induction and training of directors of the Corporate Trustee***

Recruiting directors (who are unpaid) is undertaken with due regard to Charity Commission guidance and a policy covering composition, skills-analysis and recruitment. In so doing, the Corporate Trustee is diverse, inclusive and meets the range of skills required to carry out PoC's objectives. Directors are appointed for up to three terms of three years each, following which a director is required to retire from the Corporate Trustee.

The charity has advertised for trustee positions on the NCVO and Charity Jobs websites and elsewhere. The charity also uses the personal connections of directors, staff and former beneficiaries to seek to recruit the most appropriate directors, and this resulted in Nora Mbagathi joining the board on 4<sup>th</sup> July 2023.

Once a director has been appointed, they are issued with a Trustee induction pack which includes grant-making guidelines, the Trust Deed and the Memorandum and Articles of the Corporate Trustee. They are made aware of their responsibilities as directors of the Corporate Trustee and the responsibilities of the Corporate Trustee as Trustee of PoC.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

***Staff***

PoC continued to maintain appropriate staffing levels with two full-time and one part-time staff members and between eight and twelve volunteers during the financial year. We thank our staff and volunteers for their dedication to and support for prisoners of conscience.

Remuneration packages are discussed by the Finance Committee based on information of comparable salaries in the sector. Staff performance is reviewed by the Chief Executive and the Chief Executive's performance is reviewed by the Chair, having due regard to criteria which include strategic direction, implementation of PoC's objectives, financial performance and leadership of staff and volunteers.

***Equal opportunities***

PoC opposes direct and indirect discrimination in relation to recruitment and training of staff and volunteers, on the grounds of race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background.

Employment opportunities are advertised openly, and recruitment is based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC needs the contribution of all members of society and active steps are taken to ensure that all members of society should have equal opportunity to give service.

***Safeguarding***

PoC has a safeguarding policy in force which applies to staff, trustees and volunteers. Confirmation is sought from all referral agencies, including agencies with overseas activities, that they have in place adequate safeguarding policies and procedures. All directors, staff and relevant volunteers hold current DBS certificates.

***Grant-making policy***

Applications for financial grants are made through approved third-party agencies and direct to PoC by individuals. The aim is to help people whose lives have been destroyed by persecution to make a new start, positively transform their lives and to enable them to continue their human rights work. PoC carries out due diligence to ensure that those whom it helps have met the criteria in our objects clause and in allocating its financial grants it does not result in any detrimental effects to the recipients themselves or their families or any other section of society or the environment.

Financial grants are awarded after applicable sanctions scrutiny and checks have been completed and recorded.

***Public benefit***

PoC uses its donated funds for financial grants, practical assistance and promoting the human rights of present and former prisoners of conscience, wherever in the world there is a need. The Corporate Trustee has paid due regard to Charity Commission guidance and is satisfied that PoC is fulfilling its responsibilities on public benefit.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

***Risk management***

The directors of the Corporate Trustee actively examine the strategic and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

**Financial review**

***Reserves policy***

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £60,000. This reserve is regularly reviewed to comply with Charity Commission guidance.

The charity has a variety of income sources, none of which is entirely secure going forward, as is the case with the vast majority of charities. The directors have had regard to Charity Commission guidance and set reserves at a figure of £60,000 to enable the charity to continue to function for a period of at least 6 months to cover the possibility of a catastrophic reduction in income and thus allowing for the orderly winding up of the charity.

***Income, charitable activities and fundraising costs***

Our principal sources of income have historically been charitable trusts and individual donors. Income sources for 2023/24 were individual supporters of £133,328 (2022/23:£136,839), charitable trust donations of £149,865 (2022/23:£100,065), legacy income of £73,499 (2022/23: £97,606), corporate donation of £10,000 (2022/23:£5,000) and in 2022/23 we were gifted a property of value £225,000, this valuation remains the same in 2023/24. The overall income for 2023/24 is £370,264 (2022/23: £565,143).

In line with our strategy to continue increasing support for prisoners of conscience while reducing overheads, our overall expenditure on charitable activities increased from £299,409 in 2022/23 to £316,596 in 2023/24, an increase of 5.7%.

Costs of raising funds as a percentage of income (excluding the exceptional property gift) reduced from 23% in 2022/23 to 14% in 2023/24.

***Significant events***

The charity has seen a steady growth in demand for grants reflecting the raising of the charity's profile and the continuing abuses of human rights by state actors and, on occasions, non-state actors across the globe. This increase in demand for grants is reflected in the higher number of grants awarded in 2023/24 (193 grants) compared to 2022/23 (175 grants). The charity is grateful to its donors who have allowed PoC to play a small part in meeting the global need for assistance.

Concurrent with an increase in applications for assistance, as with the broader charity sector, our charity has faced fundraising challenges. A reduction in legacy income was more than off-set by an increase in charitable trust income.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

Through continued collaboration with 27 other charities and NGOs, we were pleased to increase financial support for prisoners of conscience to £178,427, across over 30 countries. The brave acts of conscience exercised by our beneficiaries upheld a range of human rights – freedom of speech, association, religion, sexual identity and holding governments to account for corruption and the erosion of democracy. Many of their personal accounts can be seen on our website at [www.prisonersofconscience.org](http://www.prisonersofconscience.org).

***Property***

The Corporate Trustee continues to hold the residential property, currently valued at £225,000 which was kindly donated to our charity in February 2023 by the Trustees of The Lombard Charitable Trust. The property is subject to a tenancy at a below market rent which runs to 9 October 2025. The tenant is not considered by the Board of Trustees to be a current beneficiary and the Trustees recognize the need to ensure that this asset is deployed for charitable purposes in due course when the current tenancy expires.

***Meetings and Events***

The charity held a series of events and meetings with key figures in the human rights sector to highlight abuses of human rights and the high price paid by many individuals who stand up for the human rights of others. Two events at the Houses of Parliament are of particular note – firstly, a seminar in May 2023 focusing on women human rights defenders in theocratic regimes, with speakers including Mary Lawlor, UN Special Rapporteur for human rights defenders, Prof Javaid Rehman, UN Special Rapporteur on Iran, and speakers from BBC Persia, Free From Fear and ALQST, and secondly, an event celebrating, with eight other NGO, the 75<sup>th</sup> anniversary of the UN declaration on human rights. We are grateful to the APPG for human rights, and particularly Nicole Piché, the APPG co-ordinator/legal advisor, for making these events possible.

***Big Give matching campaigns***

The Big Give Christmas campaign and our Summer Big Give campaign, made possible by the generous pledges of key supporters, continue to provide important fundraising opportunities. These campaigns raised £93,402 in 2023/24.

***Investment policy***

The directors of the Corporate Trustee have considered the most appropriate policy for investing funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

**Activities and achievements in 2023/24**

***Relief payments: Grant-making and applications for assistance***

In 2023/24, we distributed 193 grants, including block grants to five trusted referral agencies, at a total of £178,427 – an increase in financial support of 4% on 2022/23. These grants supported 187 prisoners of conscience and over 370 family members and dependants, giving a total of over 500 people assisted. Given the financial and operational challenges following the

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
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Covid-19 pandemic and the current economic conditions, the Corporate Trustee is of the opinion that this is an acceptable performance, particularly given the additional practical support provided to prisoners of conscience during the financial year.

We collaborated with 27 referral agencies in the UK and overseas. PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen, including due diligence to ensure compliance with safeguarding requirements. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy. As with all our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working.

***Transformation: Holistic support through a package of support***

To further our aim of relieving the poverty of prisoners of conscience and assisting them to achieve long-term transformation, we developed a package of support during 2020, mainly for UK-based prisoners of conscience. While grant-making to relieve the immediate hardship, family reunion and requalification needs remains central to our support for each prisoner of conscience, our support has evolved to more holistic assistance and includes an employability panel, signposting to other NGOs, promoting the rights of prisoners of conscience including through Together With Refugees and other NGOs and volunteering and trustee opportunities at our charity.

Our public benefit and the impact achieved is therefore increasingly measured not only in grant-making but also in the broader, practical assistance provided to transform the lives of prisoners of conscience. By the end of the 2023/24 financial year over 100 prisoners of conscience had requested this practical support in addition to the grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

***Achievements: Outcomes and impact assessment***

We assess the outcome and impact of our support by aiming to maintain contact with and providing further practical support to each grant recipient for at least 3 years following the initial grant and by formal impact assessments using questionnaires every second year. The results help us to adapt our support according to the needs of prisoners of conscience and inform our theory of change.

***New objects clause***

Following consultations with past and current prisoners of conscience and with donors and referral agencies/partner NGOs, the corporate trustee decided to refine and expand our charitable objects. The new object clause was approved by the Charity Commission in February 2024 and registered on 2<sup>nd</sup> April 2024.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
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FOR THE YEAR ENDED 31 MARCH 2024**

The key reasons for this new object clause are:

- Ensuring that we support acts of conscience which fall within the framework of the UN Declaration of Human Rights.
- Maintaining financial grants for prisoners of conscience as our core activity.
- Including practical assistance and promotion of human rights for prisoners of conscience through our package of support, mainly for the UK, and our soon-to-be-introduced toolkit to signpost prisoners of conscience who remain in danger and hardship overseas for their security, hardship, migration and related needs.

**Plans for the future**

The directors are committed to maintaining the charity's main focus as a grant making body to individuals who suffer poverty and hardship as a result of standing up for human rights, very often the human rights of others. Hardship, family reunion and re-qualification bursary grants remain central to achieve this objective.

The charity has expanded the support it is able to provide to UK-based beneficiaries with the package of support and the directors are committed to continuing and, if possible, expanding this support. A grant of £20,000 in January 2024 from The National Lottery Community Fund for England-based prisoners of conscience will assist us to do so.

The toolkit to signpost prisoners of conscience who remain in danger and hardship overseas for their security, hardship, migration and related needs will be introduced in 2024.

The directors also recognise that there are collective challenges facing our beneficiary group and, in accordance with our new object clause and building on the activities outlined in the Meetings and Events section above, are exploring practical and effective ways to promote the human rights of prisoners of conscience.

As the persecution of people who uphold human rights continues across the world, it is our aim, both in the short and longer term, to significantly increase income so that we can meet the extent of need. Our fundraising plans continue to focus on charitable trust and individual donors, with a growing major individual donor programme.

We will continue to focus on the integrity of PoC's processes and policies to ensure that funds are granted only to applicants who meet the criteria in our object clause.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**Statement of Trustee's Responsibilities**


Charity law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the UK accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

***Approval***

This report was approved by the Corporate Trustee on 19<sup>th</sup> June 2024 and signed on its behalf.



David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

## REPORT TO THE MEMBERS OF THE PRISONERS OF CONSCIENCE APPEAL FUND

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 12 to 24.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down 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.

### Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

### 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 Acthave 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.

*P Morrello*

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

19 / 06 / 2024

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2023 £
<b>Income</b>	<b>Notes</b>								
Donations and legacies	5	317,692	49,000	-	366,692	322,510	17,200	225,000	564,710
Income from investments	6	3,572	-	-	3,572	433	-	-	433
<b>Total income</b>		<b>321,264</b>	<b>49,000</b>	<b>-</b>	<b>370,264</b>	<b>322,943</b>	<b>17,200</b>	<b>225,000</b>	<b>565,143</b>
<b>Expenditure:</b>									
Raising funds	7	53,183	-	-	53,183	51,338	26,062	-	77,400
Charitable activities	8	280,069	36,527	-	316,596	271,487	27,922	-	299,409
<b>Total expenditure</b>		<b>333,252</b>	<b>36,527</b>	<b>-</b>	<b>369,779</b>	<b>322,825</b>	<b>53,984</b>	<b>-</b>	<b>376,809</b>
<b>Net (expenditure) / income</b>		( 11,988)	12,473	-	485	118	( 36,784)	225,000	188,334
Transfer between funds		-	-	-	-	60,418	( 418)	( 60,000)	-
<b>Reconciliation of funds</b>		<b>( 11,988)</b>	<b>12,473</b>	<b>-</b>	<b>485</b>	<b>60,536</b>	<b>( 37,202)</b>	<b>165,000</b>	<b>188,334</b>
Total funds brought forward		84,238	8,060	225,000	317,298	23,702	45,262	60,000	128,964
<b>Total funds carried forward</b>		<b>£ 72,250</b>	<b>£ 20,533</b>	<b>£ 225,000</b>	<b>£ 317,783</b>	<b>£ 84,238</b>	<b>£ 8,060</b>	<b>£ 225,000</b>	<b>£ 317,298</b>

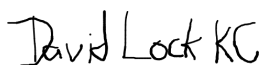
The charity made no recognised gains and losses other than those reported in the income and expenditure account  
The notes on pages 14-24 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
BALANCE SHEET  
AT 31 MARCH 2024**

	Note	£	<u>2024</u> £	<u>2023</u> £
<b>Fixed assets</b>				
Tangible Assets	10		225,000	225,000
<b>Current assets</b>				
Debtors	11	88,244		53,864
Cash at bank and in hand		122,479		92,057
			<u>210,723</u>	<u>145,921</u>
<b>Liabilities:</b>				
Creditors: Amount falling due within one year	12	( 117,940)		( 53,623)
			<u>92,783</u>	<u>92,298</u>
<b>Net current assets / (liabilities)</b>				
			<u>317,783</u>	<u>317,298</u>
<b>Net assets</b>				
<b>The funds of the charity:</b>				
Restricted income funds	13			
	14		20,533	8,060
Designated income funds	14		225,000	225,000
Unrestricted income funds				
General reserve	14		72,250	84,238
			<u>317,783</u>	<u>317,298</u>
<b>Total charity funds</b>				

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The accounts were approved by the Trustee on 19th June 2024 and signed on its behalf by



David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited  
**Charity Registration No. 213766**

The notes on pages 14-24 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1a Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Prisoners of Conscience Appeal Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1b Tangible fixed assets**

Capital items costing in excess of £1,000 are capitalised. There are currently no fixed assets other than the investment property, which is included at fair value in the accounts.

**1c Preparation of the accounts on a going concern basis**

The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate remains an area of uncertainty which the Trustee has mitigated by continually reviewing the activities of the charity. The budget and cashflow forecast for 2024/25 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

**1d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**1e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.

**1f Funds**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose, or which are already committed to a particular asset which cannot readily be converted into cash to fund operating costs. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

**1g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of administering the donor data base and associated support costs, and time and resources expended on raising income.
- Expenditure on charitable activities includes the costs of making relief grants and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**1h Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the charity's grant programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**1i Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1j Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The charity does not have a material holding in complex financial instruments.

**1k Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**1l Taxation**

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

**1m Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

<b>2 Operating (deficit)/surplus</b>	<b>2024</b>	<b>2023</b>
	£	£

The deficit is stated after charging:

Independent examiner's fee	600	900
----------------------------	-----	-----

**3 Staff costs and remuneration of key management personnel**

The charity considers its Key Management Personnel to be the directors of the corporate trustee and the Chief Executive.

Staff costs during the year amounted to:	£	£
Wages and salaries (including holiday pay accrual)	113,367	123,575
Social security costs	6,818	7,895
Pension costs	9,034	9,560
	129,219	141,030

The average monthly number of full time equivalent of employees during the period was 3 (2023 3.8).

1 employee earned more than £60,000 and less than £70,000 during the year (2023: 1).

The total remuneration of Key Management Personnel during the year was £77,671.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4 Trustee remuneration and expenses, and related party transactions**

The charity paid legal costs on behalf of the corporate trustee of £330 (2023: £300)

Neither the directors of the corporate trustee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: £Nil).

No directors of the corporate trustee received travel and subsistence expenses during the year (2023: £Nil).

Aggregate donations from related parties were £3,520 (2023: £1,700)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**5 Donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2024</b>
			<b>£</b>
Donations - trusts	110,865	39,000	149,865
Donations - corporate	-	10,000	10,000
Donations - other	133,328	-	133,328
Legacies	73,499	-	73,499
	<b>317,692</b>	<b>49,000</b>	<b>366,692</b>

***Donations and legacies - comparative to 31/03/2023***

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2023</b>
			<b>£</b>
<i>Donations - trusts</i>	<i>83,065</i>	<i>17,000</i>	<i>100,065</i>
<i>Donations - corporate</i>	<i>5,000</i>	<i>-</i>	<i>5,000</i>
<i>Donations - other</i>	<i>136,839</i>	<i>200</i>	<i>137,039</i>
<i>Donations of property</i>	<i>225,000</i>	<i>-</i>	<i>225,000</i>
<i>Legacies</i>	<i>97,606</i>	<i>-</i>	<i>97,606</i>
	<b>547,510</b>	<b>17,200</b>	<b>564,710</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

<b>6 Income from investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>2024</b>
	<b>£</b>	<b>£</b>		<b>£</b>
Bank interest receivable	1,372	-		<b>1,372</b>
Income from investment property	2,200	-		<b>2,200</b>
	<b>3,572</b>	<b>-</b>		<b>3,572</b>

***Income from investments - to 31/03/2023***

	<b><i>Unrestricted</i></b>	<b><i>Restricted</i></b>	<b><i>Total</i></b>
	<b>£</b>	<b>£</b>	<b>2023</b>
			<b>£</b>
<i>Bank interest receivable</i>	433	-	<b>433</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Cost of generating funds**

	Unrestricted	Restricted	Total 2024
	£	£	£
Staff costs	21,284	-	21,284
Fundraising other	14,221	-	14,221
Repairs & maintenance on investment property	11,484	-	11,484
Support and governance (see note 9)	6,194	-	6,194
<b>Total</b>	<b>53,183</b>	<b>-</b>	<b>53,183</b>

**Raising funds - comparative to 31/03/23**

	Unrestricted	Restricted	Total 2023
	£	£	£
Staff costs	16,346	14,636	30,982
Fundraising other	8,956	11,426	20,382
Legal fees re transfer of property	10,022	-	10,022
Annual report & newsletter	805	-	805
Support and governance (see note 9)	15,209	-	15,209
<b>Total</b>	<b>51,338</b>	<b>26,062</b>	<b>77,400</b>

**8 Expenditure on charitable activities**

	Relief payments and support costs	Impact / Transformation	Total 2024
	£	£	£
Relief payments	178,427	-	178,427
Staff costs	47,421	33,996	81,417
Bank charges	3,836	-	3,836
Support and governance (see note 9)	52,916	-	52,916
<b>Total</b>	<b>282,600</b>	<b>33,996</b>	<b>316,596</b>

Restricted	36,527
Unrestricted	280,069
	<b>316,596</b>

Relief payments constitute grants paid to individuals. No grants were paid to institutions. Staff costs have been allocated on the basis of time spent on each activity.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

*Expenditure on charitable activities - comparative to 31/03/23*

	<i>Relief payments and support costs</i>	<i>Impact / Transformation</i>	<i>Total 2023</i>
	£	£	£
<i>Relief payments</i>	170,891	-	<b>170,891</b>
<i>Staff costs</i>	49,769	33,811	<b>83,580</b>
<i>Bank charges</i>	3,908	-	<b>3,908</b>
<i>Support and governance (see note 9)</i>	24,432	16,598	<b>41,030</b>
<i>Total</i>	<b>249,000</b>	<b>50,409</b>	<b>299,409</b>
		<i>Restricted</i>	27,922
		<i>Unrestricted</i>	271,487
			<b>299,409</b>

**9 Support and governance costs**

	<b>2024</b>	<b>2023</b>
	£	£
Staff costs - governance and support	18,694	18,358
Staff costs - communications	7,824	8,110
Legal fees for corporate trustee	330	300
Accountancy and payroll	4,946	5,487
Annual report and newsletter	2,545	823
Independent examination	600	900
Trustee indemnity insurance	1,837	1,837
Other costs	22,334	20,424
<b>Total</b>	<b>59,110</b>	<b>56,239</b>
<b>Allocated as follows:</b>		
Cost of raising funds	6,194	15,209
Charitable activities	52,916	41,030
<b>Total</b>	<b>59,110</b>	<b>56,239</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10 Tangible fixed assets**

	<b>Investment Property</b>	<b>Total £</b>
<b>Valuation</b>		
At 1 April 2023	225,000	225,000
	<hr/>	<hr/>
<b>At 31 March 2024</b>	<b>225,000</b>	<b>225,000</b>
	<hr/>	<hr/>

In the year to 31st March 2023 Prisoners of Conscience was fortunate to receive the gift of a property that comes with a sitting tenant at below market rent, which the charity intends to honour. The property has been valued at its fair value, taking into account the effect on the fair value of the existing sitting tenant. It is the charity's long term strategy to realise the asset to cash in the longer term.

The charity's trustee Prisoners of Conscience Trustee Fund (Trustee) Limited holds the investment property on behalf of the charity in its role as custodian trustee.

<b>11 Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Due within one year:</b>		
Gift aid debtor	4,500	10,234
Other debtors	80,000	36,000
Prepayments	3,744	7,630
	<hr/>	<hr/>
	<b>88,244</b>	<b>53,864</b>
	<hr/>	<hr/>

<b>12 Creditors: Amounts falling due within one year</b>	<b>2024 £</b>	<b>2023 £</b>
Accounts payable	408	981
Social Security and other taxes	3,124	3,092
Other creditors & deferred income	16,774	725
Accruals	97,634	48,825
	<hr/>	<hr/>
	<b>117,940</b>	<b>53,623</b>
	<hr/>	<hr/>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund Balances at 31 March 2024 are represented by:				
Fixed Assets	-	-	225,000	225,000
Net current assets	72,250	20,533	-	92,783
<b>Total net assets</b>	<b>72,250</b>	<b>20,533</b>	<b>225,000</b>	<b>317,783</b>
<i>Fund Balances at 31 March 2023 are represented by:</i>				
<i>Fixed Assets</i>	<i>-</i>	<i>-</i>	<i>225,000</i>	<i>225,000</i>
<i>Net current assets</i>	<i>84,238</i>	<i>8,060</i>	<i>-</i>	<i>92,298</i>
<i>Total net assets</i>	<i>84,238</i>	<i>8,060</i>	<i>225,000</i>	<i>317,298</i>

**14 Funds - year ended 31st March 2024**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	01 April 2023 £	Incoming £	Outgoing £	31 March 2024 £
<b>Restricted Funds</b>				
Afghanistan/Iran	-	28,000	( 20,842)	7,158
Family reunion	2,000	-	( 2,000)	-
Religious freedom/Pakistan	-	5,000	( 5,000)	-
The National Lottery Fund	-	10,000	( 902)	9,098
Scotland	-	3,000	( 3,000)	-
Jersey Holiday Fund	6,060	3,000	( 4,783)	4,277
<b>Total Restricted Funds</b>	<b>8,060</b>	<b>49,000</b>	<b>(36,527)</b>	<b>20,533</b>
<b>Unrestricted funds:</b>				
General funds	84,238	321,264	(333,252)	72,250
<b>Designated funds</b>				
Fixed assets reserve	225,000	-	-	225,000
<b>Total designated funds</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>225,000</b>
<b>Total funds</b>	<b>317,298</b>	<b>370,264</b>	<b>(369,779)</b>	<b>317,783</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**The description, purpose and nature of the funds is as follows:**

**Restricted funds**

*Afghanistan/Iran*

Restricted to supporting prisoners of conscience in or from Afghanistan and Iran.

*Family reunion*

Restricted to family reunion costs.

*Religious Freedom/Pakistan*

Restricted to relief for prisoners of conscience from Pakistan and other countries.

*The National Lottery Fund*

Funds received to implement the Package of Support for England-based prisoners of conscience.

*Scotland*

Funds received to support prisoners of conscience living in Scotland

*Jersey Holiday Fund*

Funds received to support respite holidays in Jersey.

**Designated fund**

*Designated fund - Property reserve*

The valuation of the property asset gifted to the charity in 2022/23; valued at insurance rebuild cost rather than market valuation due to sitting tenant. This is deemed to be the fair value.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**15 Funds - year ended 31st March 2023**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	<b>1 April 2023</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 March</b>
	£	£	£	£	2024 £
<b>Restricted Funds</b>					
Afghanistan	-	3,000	( 3,000)	-	-
Grant funding	10,000	-	( 10,000)	-	-
Burma fund	-	-	-	-	-
Family reunion	922	2,200	( 1,122)	-	2,000
Religious freedom/Pakistan	3,200	6,500	( 9,700)	-	-
Regional	418	2,500	( 2,500)	( 418)	-
The National Lottery Fund	-	10,000	( 10,000)	-	-
Marketing	26,062	-	( 26,062)	-	-
Jersey Holiday Fund	4,660	3,000	( 1,600)	-	6,060
<b>Total Restricted Funds</b>	<b>45,262</b>	<b>27,200</b>	<b>(63,984)</b>	<b>( 418)</b>	<b>8,060</b>
<b>Unrestricted funds:</b>					
General funds	<b>23,702</b>	312,943	(312,825)	60,418	<b>84,238</b>
<b>Designated funds</b>					
Reserves policy	<b>60,000</b>	-	-	( 60,000)	-
Fixed assets reserve	-	225,000	-	-	<b>225,000</b>
<b>Total designated funds</b>	<b>60,000</b>	<b>225,000</b>	<b>-</b>	<b>(60,000)</b>	<b>225,000</b>
<b>Total funds</b>	<b>128,964</b>	<b>565,143</b>	<b>(376,809)</b>	<b>-</b>	<b>317,298</b>

To note: in the 2022/23 accounts the grant from The National Lottery Fund was erroneously recorded as Unrestricted funding, it was in fact Restricted funding, however it was fully spent in the year to 31st March 2023. The comparative statement has been corrected to show the income and related expenditure as Restricted Income funds.

**Human Rights Protection Fund**

England & Wales - Charity number 213766

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# Accounts

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THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 MARCH 2023

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited
<b>Directors of the Corporate Trustee</b>	Diba Alikhani Roger Harrison David Lock KC (Chair) Mandira Sharma Keith Davis Jonathan Taylor Michael Morrison (appointed 26 January 2023) Dorothy Connell (resigned 18 November 2022)
<b>Custodian Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited acts as custodian trustee for the charity.
<b>Chief Executive</b>	Gary Allison
<b>Principal address of the charity</b>	PO Box 61044 London SE1 1UP
<b>Charity number</b>	213766
<b>Bankers</b>	HSBC PLC 90 Baker Street London W1U 6AX  CAF Bank Limited Kings Hill West Malling Kent ME19 4TA
<b>Independent examiner</b>	Patrick Morrello Third Sector Accountancy Ltd Holyoake House Hanover Street Manchester M60 0AS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2023. The statutory information is shown on Page 2.

**Structure, Governance and Management**

**Constitution**

Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a charitable trust. The governing document is the trust deed.

**Charity objective**

The object of the charity is to relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such person) who has performed an act of conscience for which he or she has been, or is likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence.

The object is achieved by:

- providing financial grants (referred to as **relief payments** in the accounts) to individuals;
- providing practical support for prisoners of conscience (referred to as **transformation** in the accounts).

In 2011 a company was established, Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole Corporate Trustee of the charity.

**Structure and management**

The Corporate Trustee is responsible for the management of the charitable funds of the charity. In practice, the Corporate Trustee is represented by and makes decisions through its board of directors. This structure is illustrated below:

Prisoners of Conscience Appeal Fund (Trustee) Limited  
(the Corporate Trustee)

Board of Directors

Prisoners of Conscience Appeal Fund  
(the Charity)

The charity is supported by distinguished Patrons.

Legal responsibility for the functioning of the charity rests with the Board of Directors, as set out in the Trust Deed and Articles of Association. The charity functions largely remotely without a physical office and has a staff of three supplemented by up to six volunteers, and headed by the Chief Executive, Gary Alison. Policies, strategy and annual budgets are set by the Board of Directors which meets quarterly, supported by regular meetings of the Finance, Fundraising and Risk sub-committees.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

Day to day functioning of the charity is managed by the Chief Executive, in conjunction with the Chair. The Chair and the Chief Executive meet weekly to review any issues arising from day-to-day management of the charity.

All grant applications are reviewed by at least two directors based on information provided by the grants officer who follows a due diligence process to establish the identity, bona fides and needs of the applicant. Once approved, grants are paid to the applicant by the most secure route reasonably available, and receipts are obtained from the beneficiary.

**Recruitment, induction and training of directors of the Corporate Trustee**

Recruiting directors (who are unpaid) is a continuing challenge for the charity and is undertaken with regard to a policy for composition, skills-analysis and recruitment. In so doing, the Corporate Trustee is diverse, inclusive and meets the range of skills required to carry out PoC's objectives. Directors are appointed for up to three terms of three years each, following which a director is required to retire from the Corporate Trustee.

The charity has advertised trustee positions on "Charity Jobs" and elsewhere, and this has resulted in applications including Mr Michael Morrison whom we welcome to the Board. The charity also uses the personal connections of directors, staff and former beneficiaries to seek to recruit the most appropriate directors.

Once a director has been appointed, they are issued with a Trustee induction pack, grant-making guidelines, the Trust Deed and the Memorandum and Articles of Association of the Corporate Trustee. They are made aware of their responsibilities as directors of the Corporate Trustee and the responsibilities of the Corporate Trustee as Trustee of PoC.

**Staff**

PoC continued to maintain appropriate staffing levels with one full-time and two part-time staff members and between four and six volunteers during the financial year. We thank our staff and volunteers for their dedication to and support for prisoners of conscience.

Remuneration packages are discussed by the Finance Committee based on information about comparable salaries in the sector. Staff performance is reviewed by the Chief Executive and the Chief Executive's performance is reviewed by the Chair, having due regard to criteria which include strategic direction, implementation of PoC's objectives, financial performance and leadership of staff and volunteers.

**Equal opportunities**

PoC opposes direct and indirect discrimination in relation to recruitment and training of staff and volunteers, on the grounds of race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background.

Employment opportunities are advertised openly and the charity's practices are based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC needs the contribution of all members of society and active steps are taken to ensure that all members of society should have equal opportunity to give service.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**Safeguarding**

PoC has a safeguarding policy in force which applies to staff, trustees and volunteers. Confirmation is sought from all referral agencies, including agencies with overseas activities, that they have in place adequate safeguarding policies and procedures. All directors, staff and relevant volunteers hold current DBS certificates.

**Grant-making policy**

Applications for financial grants are made through approved third-party agencies and directly to PoC by individuals. The aim is to help people whose lives have been destroyed by persecution to make a new start and to positively transform their lives. PoC carries out due diligence to ensure that those whom it helps have met the criteria in our objects clause and in allocating its financial grants it does not result in any detrimental effects to the recipients themselves or their families or any other section of society or the environment.

**Public benefit**

PoC uses its donated funds for financial grants and practical assistance for present and former prisoners of conscience, wherever in the world there is a need. The Corporate Trustee has paid due regard to Charity Commission guidance and is satisfied that PoC is fulfilling its responsibilities on public benefit.

**Risk management**

The directors of the Corporate Trustee actively examine the strategic and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

**Financial review**

**Reserves policy**

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £60,000. This reserve is regularly reviewed to comply with Charity Commission guidance.

The charity has a variety of income sources, none of which is entirely secure going forward, as is the case with the vast majority of charities. The directors have had regard to Charity Commission guidance and set reserves at a figure of £60,000 to enable the charity to continue to function for a period of at least 6 months to cover the possibility of a catastrophic reduction in income and thus allowing for the orderly winding up of the charity.

**Income, charitable activities and fundraising costs**

Our principal sources of income have historically been charitable trusts and individual donors. In 2022/23 we received a significant gift of a tenanted residential property and an increase in legacy income. Income sources for 2022/23 were a residential property at fair value of

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

£225,000 individual supporters £137,472, charitable trust donations £100,065, legacy income £97,606 and a corporate donation of £5,000.

In line with our strategy to continue increasing support for prisoners of conscience while reducing overheads, our overall charitable activities increased from £251,591 in 2021/22 to £299,409 in 2022/23, an increase of 19%.

Costs of raising funds as a percentage of income reduced from 19% in 2021/22 to 14% in 2022/23.

**Significant events**

The charity has seen a steady growth in demand for grants reflecting the raising of the charity's profile and the continuing abuses of human rights by state actors and, on occasions, non-state actors across the globe. The charity is grateful to its donors who have allowed PoC to play a small part in meeting this demand.

Over the year the charity has held a series of events and meetings with key figures in the human rights sector to highlight abuses of human rights and the high price paid by many individuals who stand up for the human rights of others. We are grateful for support from key individuals, including Mary Lawlor, the UN Special Rapporteur on Human Rights Defenders.

Concurrent with an increase in applications for assistance, particularly from Afghanistan and Iran, PoC, as with the broader charity sector, has faced fundraising challenges. A reduction in charitable trust income in 2022/23 was off-set by an increase in legacy income. As PoC increases practical assistance to positively transform the lives and human rights of prisoners of conscience, we are confident that we will attract new sources of funding from human rights charitable trusts and foundations.

Through increased collaboration with other charities and NGOs, we were pleased to increase financial support for prisoners of conscience by 38% in 2022/23, across over 30 countries.

The brave acts of conscience exercised by our beneficiaries upheld a range of human rights – freedom of speech, association, religion, sexual identity and holding governments to account for corruption and the erosion of democracy. Many of their personal accounts can be seen on our website at [www.prisonersofconscience.org](http://www.prisonersofconscience.org).

**Property**

With thanks to the Trustees of The Lombard Charitable Trust, PoC benefitted from the generous gift of a residential property in February 2023, with rebuild value of £311,485. As PoC is an unincorporated charity, the property is held in trust by the Corporate Trustee. The property is subject to a tenancy at a below market rent which runs to 9 October 2025.

**Events**

Collaboration with other NGOs continues, with United Nations representatives, other charities, human rights academics and members Parliament contributing to our events. Due to rail and other strikes, we were limited to one in-person event – our annual re-qualification

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

Bursary Awards which was hosted in September 2022 - and an online webinar in November 2022 focusing on how to assist prisoners of conscience to reach countries of safety.

**Big Give matching campaigns**

The Big Give Christmas campaign and our Summer Big Give campaign, made possible by the generous pledges of key supporters, continue to provide important fundraising opportunities. These campaigns raised £71,900 in 2022/23.

**Investment policy**

The directors of the Corporate Trustee have considered the most appropriate policy for investing funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

**Activities and achievements in 2022/23**

**Relief payments: Grant-making and applications for assistance**

In 2022/23, we distributed 175 grants and additional block grants to 5 trusted referral agencies, at a total of £170,891.34 – an increase in financial support of 38% on 2021/22. These grants supported 167 people and over 334 family members and dependants, giving a total of over 500 people assisted. Given the financial and operational challenges following the Covid-19 pandemic and the current economic conditions, the Corporate Trustee is of the opinion that this is an acceptable performance, particularly given the additional practical support provided to prisoners of conscience during the financial year.

We collaborated with 29 referral agencies in the UK and overseas. PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen, including due diligence to ensure compliance with safeguarding requirements. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy. As with all our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working.

**Transformation: Holistic support through a package of support**

To further our aim of relieving the poverty of prisoners of conscience and assisting them to achieve long-term transformation, we developed a package of support during 2020. While grant-making to relieve the immediate hardship, family reunion and requalification needs remains central to our support for each prisoner of conscience, our support has evolved to more holistic assistance and includes an employability panel, signposting to other NGOs, promoting the rights of prisoners of conscience including through Together With Refugees and other NGOs, volunteering and trustee opportunities at PoC and assisting prisoners of conscience to reach countries of safety.

Our public benefit and the impact achieved is therefore increasingly measured not only in grant-making but also in the broader, practical assistance provided to transform the lives of prisoners of conscience, whether as asylum seekers and refugees in the United Kingdom or seeking

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

countries of safety. By the end of the 2022/23 financial year, an additional 38 prisoners of conscience had requested this practical support in addition to the grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

**Achievements: Outcomes and impact assessment**

We assess the outcome and impact of our support by aiming to maintain contact with and providing further practical support to each grant recipient for at least 3 years following the initial grant and by formal impact assessments using questionnaires every second year. The results help us to adapt our support according to the needs of prisoners of conscience and inform our theory of change.

**Plans for the future**

The directors are committed to maintaining the charity's main focus as a grant making body to individuals who suffer poverty and hardship as a result of standing up for human rights, very often the human rights of others. Hardship, family reunion and re-qualification bursary grants remain central to achieve this objective. The charity has expanded the support it is able to provide to UK-based beneficiaries with the package of support and the directors are committed to continuing and, if possible, expanding this support.

The directors also recognise that there are collective challenges facing our beneficiary group and are exploring additional charitable purposes to promote the human rights of prisoners of conscience and ways to influence decision makers and support human rights defenders.

As the persecution of people who uphold human rights continues across the world, it is PoC's aim, both in the short and longer term, to significantly increase income so that we can meet the extent of need. Our fundraising plans continue to focus on charitable trust and individual donors, with a growing major individual donor programme.

We will continue to focus on the integrity of PoC's processes and policies to ensure that funds are granted only to applicants who meet the criteria in our objects clause.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**Statement of Trustee's Responsibilities**

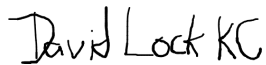
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the UK accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report was approved by the Corporate Trustee on 28<sup>th</sup> June 2023 and signed on its behalf.



David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

## REPORT TO THE MEMBERS OF THE PRISONERS OF CONSCIENCE APPEAL FUND

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 11 to 22.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down 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.

### Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

### 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 Acthave 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.

*P Morrello*

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

29 / 06 / 2023

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2022 £
<b>Income</b>									
Donations and legacies	5	322,510	17,200	225,000	564,710	248,876	91,668	-	340,544
Income from investments	6	433	-	-	433	11	-	-	11
<b>Total income</b>		<b>322,943</b>	<b>17,200</b>	<b>225,000</b>	<b>565,143</b>	<b>248,887</b>	<b>91,668</b>	<b>-</b>	<b>340,555</b>
<b>Expenditure:</b>									
Raising funds	7	51,338	26,062	-	77,400	43,352	22,483	-	65,835
Charitable activities	8	271,487	27,922	-	299,409	203,373	48,218	-	251,591
<b>Total expenditure</b>		<b>322,825</b>	<b>53,984</b>	<b>-</b>	<b>376,809</b>	<b>246,725</b>	<b>70,701</b>	<b>-</b>	<b>317,426</b>
<b>Net (expenditure) / income</b>		118	(36,784)	225,000	188,334	2,162	20,967	-	23,129
Transfer between funds		60,418	(418)	(60,000)	-	10,000	-	(10,000)	-
<b>Reconciliation of funds</b>		<b>60,536</b>	<b>(37,202)</b>	<b>165,000</b>	<b>188,334</b>	<b>12,162</b>	<b>20,967</b>	<b>(10,000)</b>	<b>23,129</b>
Total funds brought forward		23,702	45,262	60,000	128,964	11,540	24,295	70,000	105,835
<b>Total funds carried forward</b>		<b>£ 84,238</b>	<b>£ 8,060</b>	<b>£ 225,000</b>	<b>£ 317,298</b>	<b>£ 23,702</b>	<b>£ 45,262</b>	<b>£ 60,000</b>	<b>£ 128,964</b>

The charity made no recognised gains and losses other than those reported in the income and expenditure account  
The notes on pages 13-22 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
BALANCE SHEET  
AT 31 MARCH 2023**

	Note	£	<u>2023</u> £	<u>2022</u> £
<b>Fixed assets</b>				
Tangible Assets	10		225,000	-
<b>Current assets</b>				
Debtors	11	53,864		47,620
Cash at bank and in hand		92,057		128,572
			145,921	176,192
<b>Liabilities:</b>				
Creditors: Amount falling due within one year	12	(53,623)		(47,228)
<b>Net current assets / (liabilities)</b>			92,298	128,964
<b>Net assets</b>			<b>317,298</b>	<b>128,964</b>
<b>The funds of the charity:</b>				
Restricted income funds	13			
Designated income funds	14		8,060	45,262
Unrestricted income funds	14		225,000	60,000
General reserve	14		84,238	23,702
<b>Total charity funds</b>			<b>317,298</b>	<b>128,964</b>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The accounts were approved by the Trustee on 28th June 2023 and signed on its behalf by

*David Lock KC*

David Lock KC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited  
**Charity Registration No. 213766**

The notes on pages 13-22 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1a Basis of preparation**

The financial statements have been prepared in accordance with 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), (Charities SORP FRS 102).

The Prisoners of Conscience Appeal Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1b Tangible fixed assets**

Capital items costing in excess of £1,000 are capitalised. Fixed assets are shown at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

	%
Office equipment	25

The investment property was donated to the charity and is included at its fair value at the time it was donated to the charity. Any future changes in fair value will be recognised in the statement of financial activities. The investment property is not subject to depreciation.

**1c Preparation of the accounts on a going concern basis**

The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate is a significant area of uncertainty which the Trustee has mitigated by reviewing the activities of the charity. The budget and cashflow forecast for 2023/24 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

**1d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**1e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. The Trustee's annual report contains information about the contribution to the charity made by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.

**1g Funds**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

**1h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of administering the donor data base and associated support costs, and time and resources expended on raising income.
- Expenditure on charitable activities includes the costs of making relief grants and other activities undertaken to further the purposes of the charity and their associated support costs.

**1i Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the charity's grant programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**1k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The charity does not have a material holding in complex financial instruments.

**1m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1n Taxation**

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

**1o Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year. The cost to the charity is limited to the amounts disclosed in note 3, and amounts outstanding are disclosed in note 12.

**2 Operating (deficit)/surplus**

**2023**

**2022**

£

£

The deficit is stated after charging:

Independent examiner's fee

900

1,200

**3 Staff costs and remuneration of key management personnel**

The charity considers its Key Management Personnel to be the directors of the corporate trustee and the Chief Executive.

Staff costs during the year amounted to:

£

£

Wages and salaries (including holiday pay accrual)

123,575

114,729

Social security costs

7,895

6,793

Pension costs

9,560

8,534

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141,030

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130,056

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The average monthly number of full time equivalent of employees during the period was 3.8 (2022 -4).

One employee earned between £60,001 and £70,000 during the year (2022: nil).

The total remuneration of key management personnel, including Employers NIC, was £73,290.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**4 Trustee remuneration and expenses, and related party transactions**

The charity paid legal costs on behalf of the corporate trustee of £300 (2022: £238).

Neither the directors of the corporate trustee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No directors of the corporate trustee received travel and subsistence expenses during the year (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**5 Donations and legacies**

	Unrestricted	Restricted	Total 2023
	£	£	£
Donations - trusts	83,065	17,000	100,065
Donations - corporate	5,000	-	5,000
Donations - other	136,839	200	137,039
Donations of property	225,000	-	225,000
Legacies	97,606	-	97,606
	<b>547,510</b>	<b>17,200</b>	<b>564,710</b>

The property is included in designated funds as it is not available to meet the operational costs of the charity in the short term.

***Donations and legacies - comparative to 31/03/2022***

	Unrestricted	Restricted	Total 2022
	£	£	£
<i>Donations - trusts</i>	<i>82,684</i>	<i>72,000</i>	<i>154,684</i>
<i>Donations - corporate</i>	<i>-</i>	<i>10,000</i>	<i>10,000</i>
<i>Donations - other</i>	<i>128,968</i>	<i>2,103</i>	<i>131,071</i>
<i>Government Kickstart Grant</i>	<i>-</i>	<i>7,565</i>	<i>7,565</i>
<i>Legacies</i>	<i>37,224</i>	<i>-</i>	<i>37,224</i>
	<b><i>248,876</i></b>	<b><i>91,668</i></b>	<b><i>340,544</i></b>

**6 Income from investments**

	Unrestricted	Restricted	Total 2023
	£	£	£
Bank interest receivable	433	-	433

***Income from investments - to 31/03/2022***

	Unrestricted	Restricted	Total 2022
	£	£	£
<i>Bank interest receivable</i>	<i>11</i>	<i>-</i>	<i>11</i>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**7 Cost of generating funds**

	Unrestricted	Restricted	Total 2023
	£	£	£
Staff costs	16,346	14,636	30,982
Fundraising other	8,956	11,426	20,382
Legal fees re transfer of property	10,022	-	10,022
Annual report & newsletter	805	-	805
Support and governance (see note 9)	15,209	-	15,209
<b>Total</b>	<b>51,338</b>	<b>26,062</b>	<b>77,400</b>

**Raising funds - comparative to 31/03/22**

	Unrestricted	Restricted	Total 2022
	£	£	£
Staff costs	16,625	8,916	25,541
Fundraising other	13,004	13,567	26,571
Annual report & newsletter	675	-	675
Support and governance (see note 9)	13,048	-	13,048
<b>Total</b>	<b>43,352</b>	<b>22,483</b>	<b>65,835</b>

**8 Expenditure on charitable activities**

	Relief payments and support costs	Impact / Transformation	Total 2023
	£	£	£
Relief payments	170,891	-	170,891
Staff costs	49,769	33,811	83,580
Bank charges	3,908	-	3,908
Support and governance (see note 9)	24,432	16,598	41,030
<b>Total</b>	<b>249,000</b>	<b>50,409</b>	<b>299,409</b>

Restricted	27,922
Unrestricted	271,487
	<b>299,409</b>

Relief payments constitute grants paid to individuals. No grants were paid to institutions. Staff costs have been allocated on the basis of staff time spent on each activity.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

*Expenditure on charitable activities - comparative to 31/03/22*

	<i>Relief payments and support costs</i>	<i>Impact / Transformation</i>	<i>Total 2022</i>
	£	£	£
<i>Relief payments</i>	123,904	-	<b>123,904</b>
<i>Staff costs</i>	52,488	29,269	<b>81,757</b>
<i>Bank charges</i>	4,164	-	<b>4,164</b>
<i>Support and governance (see note 9)</i>	26,814	14,952	<b>41,766</b>
<i>Total</i>	<b>207,370</b>	<b>44,221</b>	<b>251,591</b>
		<i>Restricted</i>	48,218
		<i>Unrestricted</i>	203,373
			<b>251,591</b>

**9 Support and governance costs**

	<b>2023</b>	<b>2022</b>
	£	£
Staff costs - governance and support	18,358	16,082
Staff costs - communications	8,110	7,401
Legal fees for corporate trustee	300	238
Accountancy and payroll	5,487	5,996
Annual report and newsletter	823	-
Independent examination	900	1,200
Trustee indemnity insurance	1,837	1,720
Other costs	20,424	22,177
	<b>56,239</b>	<b>54,814</b>
<b>Allocated as follows:</b>		
Cost of raising funds	15,209	13,048
Charitable activities	41,030	41,766
	<b>56,239</b>	<b>54,814</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**10 Tangible fixed assets**

	<b>Fixtures &amp; Equipment</b>	<b>Investment Property</b>	<b>Total</b>
	£	£	£
<b>Cost:</b>			
At 1 April 2022	21,181	-	21,181
Disposals	(21,181)	-	(21,181)
Additions at cost	-	225,000	225,000
<b>At 31 March 2023</b>	<b>-</b>	<b>225,000</b>	<b>225,000</b>
<b>Depreciation:</b>			
At 1 April 2022	21,181	-	21,181
Charge for year	-	-	-
On disposals	(21,181)	-	(21,181)
<b>At 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net book value:</b>			
<b>At 31 March 2023</b>	<b>-</b>	<b>225,000</b>	<b>225,000</b>
<i>At 31 March 2022</i>	-	-	-

In the year to 31st March 2023 Prisoners of Conscience was fortunate to receive the gift of a property that comes with a sitting tenant at below market rent, which the charity intends to honour. The property has been valued at its fair value, taking into accounts the effect on the fair value of the existing sitting tenant. It is the charity's long term strategy to realise the asset to cash in the longer term.

The charity's trustee Prisoners of Conscience Trustee Fund (Trustee) Limited holds the investment property on behalf of the charity in its role as custodian trustee.

**11 Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Due within one year:</b>		
Gift aid debtor	10,234	5,397
Other debtors	36,000	36,724
Prepayments	7,630	5,499
	<b>53,864</b>	<b>47,620</b>

**12 Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Accounts payable	981	2,800
Social Security and other taxes	3,092	3,327
Pension contributions owed	725	821
Accruals	48,825	40,280
	<b>53,623</b>	<b>47,228</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**13 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund Balances at 31 March 2023 are represented by:				
Fixed assets	-	-	225,000	225,000
Net current assets	84,238	8,060	-	92,298
<b>Total net assets</b>	<b>84,238</b>	<b>8,060</b>	<b>225,000</b>	<b>317,298</b>
<i>Fund Balances at 31 March 2022 are represented by:</i>				
<i>Net current assets</i>	<i>23,702</i>	<i>45,262</i>	<i>60,000</i>	<i>128,964</i>
<b>Total net assets</b>	<b>23,702</b>	<b>45,262</b>	<b>60,000</b>	<b>128,964</b>

**14 Funds - year ended 31st March 2023**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	01 April 2022 £	Incoming £	Outgoing £	Transfers £	31 March 2023 £
<b>Restricted Funds</b>					
Afghanistan	-	3,000	( 3,000)	-	-
Grant funding	10,000	-	( 10,000)	-	-
Burma fund	-	-	-	-	-
Family reunion	922	2,200	( 1,122)	-	2,000
Religious freedom/Pakistan Journalists	3,200	6,500	( 9,700)	-	-
Regional	418	2,500	( 2,500)	( 418)	-
The National Lottery Fund	-	-	-	-	-
Marketing	26,062	-	( 26,062)	-	-
Kickstart	-	-	-	-	-
Jersey Holiday Fund	4,660	3,000	( 1,600)	-	6,060
<b>Total Restricted Funds</b>	<b>45,262</b>	<b>17,200</b>	<b>(53,984)</b>	<b>( 418)</b>	<b>8,060</b>
<b>Unrestricted funds:</b>					
General funds	<b>23,702</b>	<b>322,943</b>	<b>(322,825)</b>	<b>60,418</b>	<b>84,238</b>
<b>Designated funds</b>					
Reserves policy	<b>60,000</b>	-	-	(60,000)	-
Fixed assets reserve	-	225,000	-	-	<b>225,000</b>
<b>Total Designated Funds</b>	<b>60,000</b>	<b>225,000</b>	<b>0</b>	<b>(60,000)</b>	<b>225,000</b>
<b>Total funds</b>	<b>128,964</b>	<b>565,143</b>	<b>(376,809)</b>	<b>-</b>	<b>317,298</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**The description, purpose and nature of the funds is as follows:**

**Restricted funds**

*Afghanistan*

Restricted to supporting prisoners of conscience in or from Afghanistan.

*Grant funding*

Restricted to grant support for prisoners of conscience, with further funds received to support bursary grants,

Afghanistan prisoners of conscience and Package of Support for overseas prisoners of conscience.

*Burma fund*

Restricted to relief for Burmese prisoners of conscience.

*Family reunion*

Restricted to family reunion costs.

*Religious Freedom*

Restricted to relief for prisoners of conscience from Pakistan and other countries.

*Jersey Holiday Fund*

Funds received to support respite holidays in Jersey.

*Regional*

Funds received that are for support in specific geographical areas.

*The National Lottery Fund*

Funds received to implement the Package of Support for England-based prisoners of conscience.

*Marketing*

Funds received to recruit and employ a fundraising manager.

**Designated funds**

Reserves policy: Funds designated by the Trustee below which unrestricted funds should not fall. It is no longer deemed appropriate to include this as a designated fund so this has been transferred to general funds this year.

Fixed assets reserve: The amount of the charity's funds that are committed to fixed assets and so are not freely available for charitable spending in the short term.

**Transfers between funds**

A portion of restricted funds (£418) were given to cover support costs

The reserves policy designated funds was released to general reserves in line with guidance received.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**15 Funds - year ended 31st March 2022**

*The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:*

*Several of these restricted funds were received towards the end of the period.*

	<b>01 April 2021</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 March 2022</b>
	£	£	£	£	£
<b>Restricted Funds</b>					
Afghanistan	-	2,078	( 2,078)	-	-
Grant funding	-	20,000	( 10,000)	-	10,000
Burma fund	-	3,000	( 3,000)	-	-
Family reunion	3,000	3,000	( 5,078)	-	922
Religious freedom/Pakistan	-	6,500	( 3,300)	-	3,200
Journalists	-	4,000	( 4,000)	-	-
Regional	1,893	2,525	( 4,000)	-	418
The National Lottery Fund	-	10,000	( 10,000)	-	-
Marketing	16,402	30,000	( 20,340)	-	26,062
Kickstart	-	7,565	( 7,565)	-	-
Jersey Holiday Fund	3,000	3,000	( 1,340)	-	4,660
<b>Total Restricted Funds</b>	<b>24,295</b>	<b>91,668</b>	<b>(70,701)</b>	<b>-</b>	<b>45,262</b>
<b>Unrestricted funds:</b>					
General funds	<b>11,540</b>	248,887	(246,725)	10,000	<b>23,702</b>
<b>Designated funds</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>( 10,000)</b>	<b>60,000</b>
<b>Total funds</b>	<b>105,835</b>	<b>340,555</b>	<b>(317,426)</b>	<b>-</b>	<b>128,964</b>

**Human Rights Protection Fund**

England & Wales - Charity number 213766

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# Accounts

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THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 31 MARCH 2022

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>Trustee</b>	Prisoners of Conscience Appeal Fund (Trustee) Limited
<b>Directors of the Corporate Trustee</b>	Diba Alikhani Dorothy Connell Roger Harrison David Lock QC Mandira Sharma (appointed 13 October 2021) Keith Davis (appointed 13 October 2021) Jonathan Taylor (appointed 13 October 2021)  Ian Baker (resigned 30 April 2021) Stephania Grant (resigned 12 October 2021) Justin Glenister (resigned 1 December 2021) Victoria Brittain (resigned 21 January 2022)
<b>Chief Executive</b>	Gary Allison
<b>Principal address of the charity</b>	PO Box 61044 London SE1 1UP
<b>Charity number</b>	213766
<b>Bankers</b>	HSBC PLC 90 Baker Street London W1U 6AX  CAF Bank Limited Kings Hill West Malling Kent ME19 4TA
<b>Independent examiner</b>	Alison Ward FCCA Chartered Certified Accountants 28 Hills Road Buckhurst Hill Essex IG9 SRS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2022. The statutory information is shown on Page 1.

**Structure, Governance and Management**

***Constitution and charity objectives***

Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a charitable trust. The object of the charity is to relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such person) who has performed an act of conscience for which he or she has been, or is likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence.

The object is achieved by providing financial grants and practical support through a package of support for prisoners of conscience.

In 2011 a company was established, Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole Corporate Trustee of the charity.

***Structure and management***

The Corporate Trustee is responsible for the management of the charitable funds of the charity. In practice, the Corporate Trustee is represented by and makes decisions through its board of directors. This structure is illustrated below:

Prisoners of Conscience Appeal Fund (Trustee) Limited  
(the Corporate Trustee)

Board of Directors

Prisoners of Conscience Appeal Fund  
(the Charity)

The charity is also supported by distinguished Patrons.

***Induction and training of directors of the Corporate Trustee***

Once a director has been appointed, they are issued with a Trustee induction pack, grant-making guidelines, the Trust Deed and the Memorandum and Articles of the Corporate Trustee. They are made aware of their responsibilities as directors of the Corporate Trustee and the responsibilities of the Corporate Trustee as Trustee of PoC.

Directors meet quarterly at meetings of the Corporate Trustee and are in regular contact with the Chief Executive between meetings, including a weekly meeting between the Chief Executive and the Chair. The Board gives input into and monitors the strategy implemented by the Chief Executive and is closely involved with PoC's activities. Sub-committees, which report to the full

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

board, are responsible for risk management, finance, human resources and fundraising. A rotating sub-committee of at least two directors reviews and approves every grant made.

***Staff***

PoC continued to maintain appropriate staffing levels with one full-time and three part-time staff members and between four and six volunteers during the financial year. We thank our staff and volunteers for their dedication to support prisoners of conscience.

***Equal opportunities***

PoC opposes direct and indirect discrimination in relation to recruitment and training of staff and volunteers, on the grounds of race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background. Employment and recruitment practices are based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC needs the contribution of all members of society. Active steps are taken to ensure that all members of the community should have equal opportunity to give service.

***Safeguarding***

PoC has a safeguarding policy in force which applies to all staff and volunteers. No PoC staff or volunteers have direct contact with children or vulnerable adults except, possibly, at occasional public events hosted by PoC. Confirmation is sought from all referral agencies, including agencies with overseas activities, that they have in place adequate safeguarding policies and procedures.

***Grant-making policy***

Applications for financial grants are made through approved third-party agencies or are made directly to PoC by individuals. The aim is to help people whose lives have been destroyed by persecution to make a new start and to positively transform their lives. PoC seeks to satisfy itself that those whom it helps have met the criteria in our objects clause and ensure that in allocating its financial grants it does not result in any detrimental effects to the recipients themselves or their families or any other section of society or the environment.

***Public benefit***

PoC uses its donated funds for financial grants and practical assistance for present and former prisoners of conscience, wherever in the world there is a need. The Corporate Trustee has paid due regard to Charity Commission guidance and is satisfied that PoC is fulfilling its responsibilities on public benefit.

***Risk management***

The directors of the Corporate Trustee actively examine the strategic and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
MONTHS ENDED 31 MARCH 2019**

***Reserves policy***

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £60,000. This reserve is regularly reviewed to comply with Charity Commission guidance and the reserve was reduced from £70,000 in October 2021.

***Investment policy***

The directors of the Corporate Trustee have considered the most appropriate policy for investing funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

***Covid-19 statement and Office***

The negative effect of the pandemic and the consequent economic downturn were recognised from early 2020 and appropriate steps have been and continue to be taken. In April 2021, PoC exercised a lease break and since then all staff work remotely from home, utilising secure IT platforms and video and digital communications. This new way of working is proving to be a success with appropriate risk management, processes and record-keeping in place, and has resulted in office-related expenses being diverted to support for prisoners of conscience.

***Activities in 2021/22***

***Grant-making and applications for assistance***

In 2021/22, we distributed 275 grants to 267 people totaling £123,904, which also assisted over 408 dependants, giving a total of people assisted at approximately 675 – an increase of 33% in grant spending and 59% on number of people supported on the previous year. The number of people assisted increased markedly due to our funding in Myanmar reaching 128 political prisoners, compared to 6 political prisoners in the previous year – a reflection of the consequences of the military coup in 2021. Given the financial and operational challenges during the Covid-19 pandemic, the Corporate Trustee is of the opinion that this is an acceptable performance, particularly given the additional practical support provided to prisoners of conscience during the financial year.

Due to the pandemic, some of our trusted referral agencies were compromised in their ability to reach and refer prisoners of conscience to PoC. As a result, we actively sought to increase the number of direct applications for assistance. This proved successful, with additional due diligence procedures introduced, and 54 grants were made to prisoners of conscience who had applied direct for assistance.

We collaborated with 26 referral agencies in the UK and overseas. PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen, including due diligence to ensure compliance with safeguarding requirements. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy. As with all our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

***Holistic support through a package of support***

To further our aim of relieving the poverty of prisoners of conscience and assisting them to achieve long-term transformation, we developed a package of support during 2020. While grant-making to relieve the immediate hardship, family reunion and requalification needs remains central to our support for each prisoner of conscience, our support has evolved to more holistic assistance and includes an employability panel, web-based forum, signposting to other NGOs, promoting the human rights of prisoners of conscience and volunteering/trustee opportunities at PoC.

Our public benefit and the impact achieved is therefore increasingly measured not only in grant-making but also in the broader, practical assistance provided to transform the lives of prisoners of conscience. By the end of the 2021/22 financial year, over 50 prisoners of conscience had requested this practical support in addition to the grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

***Outcomes and impact assessment***

Our first formal outcomes and impact assessment was published in Autumn 2020 and the significant findings included in the 2019/20 Impact Report - <https://www.prisonersofconscience.org/wp-content/uploads/2020/11/PoC-Impact-Report-2019-2020.pdf>.

The assessment, which was independently audited with positive findings, informed our evolution to provide more holistic and practical assistance and continues to inform our theory of change. An outcomes and impact assessment will be carried out and published in 2022.

***Fundraising***

Costs of raising funds as a percentage of income fell from 21% in 2020/21 to 16% in 2021/22.

Our principal sources of income have been charitable trusts and individual donors. Donations from individual supporters amounted to £131,071, we benefited from the support of 61 charitable trust donations at a total of £154,684, received £37,224 in legacy income, £10,000 from a corporate donation and £7,565 from the Government Kickstart programme.

We were particularly successful in fundraising in the second half of 2021/22 thanks to the generosity of our donors. That has led to a temporary increase in our reserves. Demand for the charity's grants remains strong and, subject to due diligence in assessing grant applications, we anticipate this additional fundraising will allow us to increase our grant making activity in the early months of 2022/23 thus reducing our reserves to nearer £60,000.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**Events**

Due to the pandemic, we were limited to one in-person event – our annual re-qualification Bursary Awards which was hosted in October 2021 at Westminster Abbey. Two webinars on the package of support for grant recipients were hosted in November 2021 and March 2022.

**Big Give Christmas Challenge**

We were fortunate again to take part in the Big Give Christmas Challenge where donors were able to have their donations doubled if they donated through the Big Give platform. Thanks to our generous donors we raised in excess of £65,000 across online and postal donation.

**Statement of Trustee's Responsibilities**

Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report was approved by the Corporate Trustee on 15<sup>th</sup> June 2022 and signed on its behalf.



David Lock QC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEE OF THE PRISONERS OF CONSCIENCE APPEAL FUND  
FOR THE YEAR ENDED 31 MARCH 2022**

I report to the trustee on my examination of the accounts of The Prisoners of Conscience Appeal Fund (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustee of the Trust 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 Trust'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**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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 Trust 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.



Alison Ward FCCA  
Alison Ward Accountants  
28 Hills Road  
Buckhurst Hill  
Essex IG9 5RS

15th June 2022

THE PRISONERS OF CONSCIENCE APPEAL FUND  
 STATEMENT OF FINANCIAL ACTIVITIES  
 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
 FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2021 £
<b>Income</b>	<b>Notes</b>								
Donations and legacies	4	248,876	91,668	-	340,544	200,259	75,500	-	275,759
Income from investments	5	11	-	-	11	59	-	-	59
<b>Total income</b>		<b>248,887</b>	<b>91,668</b>	<b>-</b>	<b>340,555</b>	<b>200,318</b>	<b>75,500</b>	<b>-</b>	<b>275,818</b>
<b>Expenditure:</b>									
Raising funds	6	30,304	22,483	-	52,787	31,616	25,135	-	56,751
Charitable activities	7	216,421	48,218	-	264,639	163,213	69,283	-	232,496
<b>Total expenditure</b>		<b>246,725</b>	<b>70,701</b>	<b>-</b>	<b>317,426</b>	<b>194,829</b>	<b>94,418</b>	<b>-</b>	<b>289,247</b>
<b>Net (expenditure) / income</b>		2,162	20,967	-	23,129	5,489 (	18,918)	- (	13,429)
Transfer between funds		10,000	- (	10,000)	-	114 (	114)	-	-
<b>Reconciliation of funds</b>		<b>12,162</b>	<b>20,967 (</b>	<b>10,000)</b>	<b>23,129</b>	<b>5,603 (</b>	<b>19,032)</b>	<b>- (</b>	<b>13,429)</b>
Total funds brought forward		11,540	24,295	70,000	105,835	5,937	43,327	70,000	119,264
<b>Total funds carried forward</b>		<b>£ 23,702</b>	<b>£ 45,262</b>	<b>£ 60,000</b>	<b>£ 128,964</b>	<b>£ 11,540</b>	<b>£ 24,295</b>	<b>£ 70,000</b>	<b>£ 105,835</b>

The charity made no recognised gains and losses other than those reported in the income and expenditure account

The notes on pages 11-21 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
BALANCE SHEET  
AT 31 MARCH 2022**

	Note	£	<u>2022</u> £	<u>2021</u> £
<b>Fixed assets</b>				
Tangible Assets	9		-	-
<b>Current assets</b>				
Debtors	10	47,620		16,322
Cash at bank and in hand		128,572		132,975
		176,192		149,297
<b>Liabilities:</b>				
Creditors: Amount falling due within one year	11	( 47,228)		( 43,462)
<b>Net current assets / (liabilities)</b>			128,964	105,835
<b>Net assets</b>			<b>128,964</b>	<b>105,835</b>
<b>The funds of the charity:</b>	12			
Restricted income funds	13		45,262	24,295
Designated income funds			60,000	70,000
Unrestricted income funds	13			
General reserve			23,702	11,540
<b>Total charity funds</b>			<b>128,964</b>	<b>105,835</b>

The accounts were approved by the Trustee on 15th June 2022 and signed on its behalf by



David Lock QC  
Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited  
**Charity Registration No. 213766**

The notes on pages 11-21 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1a Basis of preparation**

The financial statements have been prepared in accordance with 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), (Charities SORP FRS 102) and the Companies Act 2006.

The Prisoners of Conscience Appeal Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1b Tangible fixed assets**

Capital items costing in excess of £1,000 are capitalised. Fixed assets are shown at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

	%
Office equipment	25

**1c Preparation of the accounts on a going concern basis**

The Prisoners of Conscience Appeal Fund has reported a net surplus of £23,129 for the year. The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate is a significant area of uncertainty which the Trustee has mitigated by reviewing the activities of the charity. The budget and cashflow forecast for 2022/23 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

**1d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. The Trustee's annual report contains information about the contribution to the charity made by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.

**1g Funds**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

**1h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of administering the donor data base and associated support costs, and time and resources expended on raising income.
- Expenditure on charitable activities includes the costs of making relief grants and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**1i Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the charity's grant programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**1j Operating leases**

The charity no longer has any operating leases.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The charity does not have a material holding in complex financial instruments.

**1m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1n Taxation**

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

**1o Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

**2 Operating (deficit)/surplus**

<b>2022</b>	<b>2021</b>
£	£

The deficit is stated after charging:

Independant examiner's fee	1,200	1,200
Depreciation and amortisation		
Tangible assets: owned	-	-

**3 Staff costs and remuneration of key management personnel**

The charity considers its Key Management Personnel to be the directors of the corporate trustee and the Chief Executive.

Staff costs during the year amounted to:	£	£
Wages and salaries (including holiday pay accrual)	114,729	109,418
Social security costs	6,793	6,994
Pension costs	8,534	8,410
	<u>130,056</u>	<u>124,822</u>

The average monthly number of full time equivalent of employees during the period was 4 (2021 -2.65).

No employee earned more than £60,000 during the year.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**4 Donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>
			<b>£</b>
Donations - trusts	82,684	72,000	154,684
Donations - corporate	-	10,000	10,000
Donations - other	128,968	2,103	131,071
Government Kickstart Grant	-	7,565	7,565
Legacies	37,224	-	37,224
	<b>248,876</b>	<b>91,668</b>	<b>340,544</b>

*Donations and legacies - comparative to 31/03/2021*

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2021</b>
			<b>£</b>
<i>Donations - trusts</i>	<i>64,400</i>	<i>75,500</i>	<i>139,900</i>
<i>Donations - other</i>	<i>130,359</i>		<i>130,359</i>
<i>Donations in kind</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Legacies</i>	<i>5,500</i>		<i>5,500</i>
	<b>200,259</b>	<b>75,500</b>	<b>275,759</b>

**5 Income from investments**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>
			<b>£</b>
Bank interest receivable	11	-	11

*Income from investments - to 31/03/2021*

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2021</b>
			<b>£</b>
<i>Bank interest receivable</i>	<i>59</i>	<i>-</i>	<i>59</i>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6 Raising funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	16,625	8,916	<b>25,541</b>
Fundraising other	13,004	13,567	<b>26,571</b>
Annual report & newsletter	675	-	<b>675</b>
<b>Total</b>	<b>30,304</b>	<b>22,483</b>	<b>52,787</b>

**Raising funds - comparative to 31/03/21**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	20,694	12,987	33,681
Fundraising other	10,347	12,148	22,495
Annual report & newsletter	575	-	575
<b>Total</b>	<b>31,616</b>	<b>25,135</b>	<b>56,751</b>

**7 Charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Relief payments	91,585	32,319	<b>123,904</b>
Staff costs	73,886	15,272	<b>89,158</b>
Professional fees	5,996	-	<b>5,996</b>
Bank charges	4,164	-	<b>4,164</b>
Governance	19,240	-	<b>19,240</b>
Other costs	21,550	627	<b>22,177</b>
<b>Total</b>	<b>216,421</b>	<b>48,218</b>	<b>264,639</b>

**Charitable activities - comparative to 31/03/21**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Relief payments	26,511	66,783	93,294
Relief payments returned	-	-	-
Staff costs	74,025	1,000	75,025
Professional fees	9,853	-	9,853
Bank charges	3,192	-	3,192
Governance	18,659	-	18,659
Other costs	30,973	1,500	32,473
<b>Total</b>	<b>163,213</b>	<b>69,283</b>	<b>232,496</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 Expenditure**

	Fundraising costs	Relief payments and support costs	Impact / Transformation	Comms	Governance	Total 2022
	£	£			£	£
Relief payments	-	123,904	-	-	-	<b>123,904</b>
Staff costs	25,541	52,488	29,269	7,401	16,082	<b>130,781</b>
Fundraising other	26,571	-	-	-	-	<b>26,571</b>
Professional fees	-	5,996	-	-	-	<b>5,996</b>
Legal fees re Corporate Trustee	-	-	-	-	238	<b>238</b>
Annual report & newsletter	675	-	-	-	-	<b>675</b>
Independent examination	-	-	-	-	1,200	<b>1,200</b>
Trustee indemnity insurance	-	-	-	-	1,720	<b>1,720</b>
Bank charges	-	4,164	-	-	-	<b>4,164</b>
Other costs	-	22,177	-	-	-	<b>22,177</b>
<b>Total</b>	<b>52,787</b>	<b>208,729</b>	<b>29,269</b>	<b>7,401</b>	<b>19,240</b>	<b>317,426</b>

Staff costs have been allocated on the basis of staff time spent on each of the five activity headings.

**Expenditure - comparative to 31/03/21**

	Fundraising costs	Relief payments and support costs	Impact / Transformation	Comms	Governance	Total 2021
	£	£			£	£
Relief payments	-	93,294	-	-	-	<b>93,294</b>
Staff costs	33,681	40,865	28,361	5,799	16,116	<b>124,822</b>
Fundraising other	22,495	-	-	-	-	<b>22,495</b>
Professional fees	-	9,853	-	-	-	<b>9,853</b>
Legal fees re Corporate Trustee	-	-	-	-	163	<b>163</b>
Annual report & newsletter	575	-	-	-	-	<b>575</b>
Independent examination	-	-	-	-	1,200	<b>1,200</b>
Trustee indemnity insurance	-	-	-	-	1,180	<b>1,180</b>
Bank charges	-	3,192	-	-	-	<b>3,192</b>
Other costs	-	32,473	-	-	-	<b>32,473</b>
<b>Total</b>	<b>56,751</b>	<b>179,677</b>	<b>28,361</b>	<b>5,799</b>	<b>18,659</b>	<b>289,247</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**9 Tangible fixed assets**

	<b>Fixtures &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost:</b>		
At 1 April 2021	21,181	21,181
Disposals	(21,181)	(21,181)
Additions at cost	-	-
	<hr/>	<hr/>
<b>At 31 March 2022</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Depreciation:</b>		
At 1 April 2021	21,181	21,181
Charge for year	-	-
On disposals	(21,181)	(21,181)
	<hr/>	<hr/>
<b>At 31 March 2022</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Net book value:</b>		
<b>At 31 March 2022</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<i>At 31 March 2021</i>	<i>-</i>	<i>-</i>
	<hr/>	<hr/>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>	<b>2021</b>
<b>10 Debtors</b>		
<b>Due within one year:</b>	<b>£</b>	<b>£</b>
Gift aid debtor	5,397	2,000
Other debtors	36,724	-
Prepayments	5,499	14,322
	<hr/> <b>47,620</b>	<hr/> <b>16,322</b>

<b>11 Creditors</b>		
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Accounts payable	2,980	16,214
Social Security and other taxes	3,327	2,569
Other creditors	821	3,241
Accruals	40,100	21,438
	<hr/> <b>47,228</b>	<hr/> <b>43,462</b>

<b>12 Analysis of net assets between funds</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Designated Funds £</b>	<b>Total Funds £</b>
Fund Balances at 31 March 2022 are represented by:				
Current Assets	65,390	50,802	60,000	176,192
Creditors: Amounts falling due within one year	(41,688)	(5,540)	-	(47,228)
	<hr/> <b>23,702</b>	<hr/> <b>45,262</b>	<hr/> <b>60,000</b>	<hr/> <b>128,964</b>
<b>Total net assets</b>				
<i>Fund Balances at 31 March 2021 are represented by:</i>				
<i>Current Assets</i>	<i>42,407</i>	<i>36,890</i>	<i>70,000</i>	<i>149,297</i>
<i>Creditors: Amounts falling due within one year</i>	<i>(30,867)</i>	<i>(12,595)</i>	<i>-</i>	<i>(43,462)</i>
	<hr/> <b>11,540</b>	<hr/> <b>24,295</b>	<hr/> <b>70,000</b>	<hr/> <b>105,835</b>
<b>Total net assets</b>				

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13 Funds - 12 months to 31st March 2022**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	01 April 2021	Incoming	Outgoing	Transfers	31 March 2022
	£	£	£	£	£
<b>Restricted Funds</b>					
Afghanistan	-	2,078	( 2,078)	-	-
Grant funding	-	20,000	( 10,000)	-	10,000
Burma fund	-	3,000	( 3,000)	-	-
Family reunion	3,000	3,000	( 5,078)	-	922
Religious freedom/Pakistan	-	6,500	( 3,300)	-	3,200
Journalists	-	4,000	( 4,000)	-	-
Regional	1,893	2,525	( 4,000)	-	418
The National Lottery Fund	-	10,000	( 10,000)	-	-
Marketing	16,402	30,000	( 20,340)	-	26,062
Kickstart	-	7,565	( 7,565)	-	-
Jersey Holiday Fund	3,000	3,000	( 1,340)	-	4,660
<b>Total Restricted Funds</b>	<b>24,295</b>	<b>91,668</b>	<b>(70,701)</b>	<b>-</b>	<b>45,262</b>
<b>Unrestricted funds:</b>					
General funds	<b>11,540</b>	248,887	(246,725)	10,000	<b>23,702</b>
<b>Designated funds</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>( 10,000)</b>	<b>60,000</b>
<b>Total funds</b>	<b>105,835</b>	<b>340,555</b>	<b>(317,426)</b>	<b>-</b>	<b>128,964</b>

The description, purpose and nature of the funds is as follows:

*Afghanistan*

Restricted to supporting prisoners of conscience in or from Afghanistan.

*Grant funding*

Restricted to grant support for prisoners of conscience, with further funds received to support bursary grants, Afghanistan prisoners of conscience and Package of Support for overseas prisoners of conscience.

*Burma fund*

Restricted to relief for Burmese prisoners of conscience.

*Family reunion*

Restricted to family reunion costs.

*Religious Freedom*

Restricted to relief for prisoners of conscience from Pakistan and other countries.

*Jersey Holiday Fund*

Funds received to support respite holidays in Jersey.

*Kickstart*

Government scheme to support young people back into work.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

The description, purpose and nature of the funds is as follows: *continued*

*Regional*

Funds received that are for support in specific geographical areas.

*The National Lottery Fund*

Funds received to implement the Package of Support for England-based prisoners of conscience.

*Marketing*

Funds received to recruit and employ a fundraising manager.

*Designated fund*

Funds designated by the Trustee below which unrestricted funds should not fall.

*Transfers between funds*: when there is a balance left on a fund that is not enough to cover a full grant, we have shown the transfer to Unrestricted funds, rather than split a grant made between 2 funds. The trustees have reduced the Designated Fund from £70,000 to £60,000 following the move to officeless working and a re-appraisal of financial risk factors

**14 Funds - 12 months to 31st March 2021**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

Several of these restricted funds were received towards the end of the period.

	<b>01 April 2020</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 March 2021</b>
	£	£	£	£	£
<b>Restricted Funds</b>					
Accommodation	4,520		( 4,650)	130	-
Burma fund	-	5,000	( 5,000)	-	-
Bursaries fund	11,239	10,000	( 21,239)	-	-
Religious freedom/Pakistan	6,437	6,500	( 12,937)	-	-
Family reunion	3,000	4,000	( 4,000)	-	3,000
Journalists	6,594	500	( 7,100)	6	-
Regional	-	11,500	( 9,357)	( 250)	1,893
Media campaign	-			-	-
Marketing	11,537	30,000	( 25,135)	-	16,402
LB Southward	-	5,000	( 5,000)	-	-
Jersey Holiday Fund	-	3,000		-	3,000
<b>Total Restricted Funds</b>	<b>43,327</b>	<b>75,500</b>	<b>(94,418)</b>	<b>( 114)</b>	<b>24,295</b>
<b>Unrestricted funds:</b>					
General funds	5,937	200,318	(194,829)	114	11,540
<b>Designated funds</b>	<b>70,000</b>	<b>-</b>	<b>-</b>		<b>70,000</b>
<b>Total funds</b>	<b>119,264</b>	<b>275,818</b>	<b>(289,247)</b>	<b>-</b>	<b>105,835</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**15 Trustee's expenses**

The Trustee neither received nor waived any emoluments during the year (2021 - £Nil).

**16 Related parties**

Other than the costs relating to the corporate trustee, as stated in note 8, there were no related party transactions during the year.

**17 Pension and other post-retirement benefit commitments**

Defined contribution	<b>£</b>	<b>£</b>
Contributions payable by the charity for the year	8,534	8,410

At 31 March 2022 £821 was outstanding, paid in April 2021 (2021: £653)

**Human Rights Protection Fund**

England & Wales - Charity number 213766

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# Accounts

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THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE 12 MONTHS ENDING 31 MARCH 2021

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

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**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

**Trustee** Prisoners of Conscience Appeal Fund (Trustee) Limited

**Directors of the Corporate Trustee** Diba Alikhani  
Ian Baker (resigned 4 April 2021)  
Victoria Brittain  
Dorothy Connell  
Justin Glenister  
Stephania Grant  
Roger Harrison  
Tabitha Nice (resigned 23 November 2020)  
Maria Saro-Wiwa (resigned 29 November 2020)  
David Lock QC (appointed 25 November 2020)

**Chief Executive** Gary Allison

**Principle address of the charity** PO Box 61044  
London  
SE1 1UP

**Charity number** 213766

**Bankers** HSBC PLC  
90 Baker Street  
London  
W1U 6AX

CAF Bank Limited  
Kings Hill  
West Malling  
Kent  
ME19 4TA

**Independent examiner** Alison Ward FCCA  
Chartered Certified Accountant  
28 Hills Road  
Buckhurst Hill  
Essex  
IG9 SRS

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

The Trustee presents its report and the independently examined financial statements of the charity for the year ended 31 March 2021. The statutory information is shown on Page 1.

**Structure, Governance and Management**

***Constitution and charity objectives***

Prisoners of Conscience Appeal Fund (PoC) was established in 1962 as a charitable trust. The object of the charity is to relieve the poverty of any person throughout the world (and any spouse, child or dependent of any such person) who has performed an act of conscience for which he or she has been, or is likely to be imprisoned, persecuted or subjected to suffering, or have fled from their country to avoid such imprisonment, persecution or suffering, provided they have not used or advocated violence.

The object is achieved by providing financial and practical support through a package of assistance and involvement for prisoners of conscience.

In 2011 a company was established, Prisoners of Conscience Appeal Fund (Trustee) Limited (the Corporate Trustee), which is the sole Corporate Trustee of the charity.

***Structure and management***

The Corporate Trustee is responsible for the management of the charitable funds of the charity. In practice, the Corporate Trustee is represented by and makes decisions through its board of directors. This structure is illustrated below:

Prisoners of Conscience Appeal Fund (Trustee) Limited  
(the Corporate Trustee)

Board of Directors

Prisoners of Conscience Appeal Fund  
(the Charity)

The charity is also supported by a number of distinguished Patrons.

***Induction and training of directors of the Corporate Trustee***

Once a director has been appointed, they are issued with a Trustee induction pack, written guidelines, the Trust Deed and the Memorandum and Articles of the Corporate Trustee. They are made aware of their responsibilities as directors of the Corporate Trustee and the responsibilities of the Corporate Trustee as Trustee of PoC.

Directors meet quarterly at meetings of the Corporate Trustee and are in regular contact with the Chief Executive. The board gives input into and monitors the strategy implemented by the Chief Executive and is closely involved with PoC's activities. Sub-committees, which report to the full board, are responsible for risk management, finance, human resources and fundraising. A rotating sub-committee of at least two directors reviews and approves every grant made.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

***Staff***

PoC continued to maintain appropriate staffing levels with one full-time, three part-time staff members and between four and six volunteers during the financial year. We thank our staff and volunteers for their dedication to support prisoners of conscience.

***Equal opportunities***

PoC opposes direct and indirect discrimination in relation to recruitment and training of staff and volunteers, on the grounds of race, ethnic origin, religion, marital status, sexual orientation, physical disability, spent criminal conviction, age, gender identity and social background. Employment and recruitment practices are based on an individual's ability to perform his or her work, which necessitates a commitment to the aims and objectives of the charity. PoC needs the contribution of all members of society. Active steps are taken to ensure that all members of the community should have equal opportunity to give service.

***Safeguarding***

PoC has a safeguarding policy in force which applies to all staff and volunteers. No PoC staff or volunteers have direct contact with children or vulnerable adults except at occasional public events hosted by PoC. Confirmation is sought from all referral agencies, including agencies with overseas activities, that they have in place adequate safeguarding policies and procedures.

***Grant-making policy***

Applications for financial grants are made through approved third-party agencies and direct by individuals. The aim is to help people whose lives have been destroyed by persecution to make a new start and to positively transform their lives. PoC must be satisfied that those whom it helps have met the criteria in our objects clause and ensure that in allocating its financial grants it does not result in any detrimental effects to the recipients themselves or their families or any other section of society or the environment.

***Public benefit***

PoC uses its donated funds for financial grants and practical assistance for prisoners of conscience, wherever in the world there is a need. The Corporate Trustee has paid due regard to Charity Commission guidance and is satisfied that PoC is fulfilling its responsibilities on public benefit.

***Risk management***

The directors of the Corporate Trustee actively examine the strategic, business and operational risks which the charity faces and utilise a Risk Register so that risks can be identified and mitigated.

***Reserves policy***

It is the policy of PoC to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £70,000. This reserve is regularly reviewed to comply with Charity Commission guidance.

***Investment policy***

The directors of the Corporate Trustee have considered the most appropriate policy for investing

## **THE PRISONERS OF CONSCIENCE APPEAL FUND FINANCIAL STATEMENTS FOR THE 12 MONTHS ENDED 31 MARCH 2021 MONTHS ENDED 31 MARCH 2019**

funds and determined that investment in the CAF Bank High Interest Account is the most suitable for the charity's requirements.

### ***Covid-19 statement***

The negative effect of the pandemic and the consequent economic downturn were recognised from early 2020 and appropriate steps have been and continue to be taken. These include all staff working from home and only attending the office to deal with post and other office-based tasks, enhanced digital communications with beneficiaries, donors and suppliers and suitably reduced financial budgets for 2020/21 and 2021/22.

### ***Office***

Following the successful move to home-working, paperless processes and record-keeping in early 2020, the Corporate Trustee decided to exercise a lease break and move to an office-less work environment as from 26 April 2021. This is proving to be a success with appropriate risk management, processes and record-keeping in place, and has resulted in office-related expenses being diverted to support for prisoners of conscience.

## **Activities in 2020/21**

### ***Holistic support through a package of assistance and involvement***

To further our aim of relieving the poverty of prisoners of conscience and assisting them to achieve long-term transformation, we developed a package of assistance and involvement during 2020. While grant-making to relieve the immediate hardship, family reunion and requalification needs remains central to our support for each prisoner of conscience, our support has evolved to more holistic assistance and includes an employability panel, web-based forum, signposting to other NGOs, promoting the human rights of prisoners of conscience and volunteering/trustee opportunities at PoC. Our public benefit and the impact achieved is therefore increasingly measured not only in grant-making but also in the broader, practical assistance provided to transform the lives of prisoners of conscience. By the end of the 2020/21 financial year, 26 prisoners of conscience had requested this practical support in addition to grants received by them. It is anticipated that the demand for these elements of practical assistance will increase in future years.

### ***Grant-making and applications for assistance***

In 2020/21, we distributed 144 grants totaling £93,294, which also assisted an additional, approximate 280 dependants, giving a total of people assisted at 424 – a decrease of 5% on 2019/20. Given our reduction in income during the pandemic in 2020/21, the Corporate Trustee is of the opinion that this is an acceptable performance, particularly in light of the additional practical support provided to prisoners of conscience.

Due to the pandemic, many of our trusted referral agencies were closed or severely compromised in their ability to reach and refer prisoners of conscience to PoC. As a result we actively sought to increase the number of direct applications for assistance. This proved successful, with additional due diligence procedures introduced, and 24 grants were made to prisoners of conscience who had applied direct for assistance.

We collaborated with 25 referral agencies in the UK and overseas. PoC relies on the experience and integrity of its referral agencies to further its activities and to fulfil its object of

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

relieving the poverty of prisoners of conscience and their families. To that end, our referral agencies are carefully chosen and include many organisations who are working on the ground with the beneficiary group we aim to assist. Few of these agencies have money available for giving relief to individuals but offer other services such as advice, information, counselling and advocacy. As with all of our grant-making overseas, we are acutely aware that the situation on the ground can affect the ability of our referral agencies to access and refer eligible prisoners of conscience at certain times and we appreciate the restraints under which they are working.

***Outcomes and impact assessment***

Our first formal outcomes and impact assessment was published in Autumn 2020 and the significant findings included in the 2019/20 Impact Report - <https://www.prisonersofconscience.org/wp-content/uploads/2020/11/PoC-Impact-Report-2019-2020.pdf>.

The assessment, which was independently audited with positive findings, informed our evolution to provide more holistic and practical assistance and continues to inform our theory of change.

***Fundraising***

We fundraise annually to raise the income to support all our activities. Our two principal sources of income are charitable trusts and individual donors. Donations from individual supporters amounted to £130,359 in 2020/21, we benefited from the support of 43 Charitable Trusts at total of £139,900 and received £5,500 in legacy income.

***Events***

Due to the pandemic we held online webinar events in 2020/21 which included topics on how to survive and thrive as a prisoner of conscience, the effect of the Covid pandemic on prisoners of conscience and our annual bursary awards.

***Big Give Christmas Challenge***

We were fortunate again to take part in the Big Give Christmas Challenge where, for a limited time, donors were able to have their donations doubled if they donated through the Big Give platform. Thanks to our generous donors we raised in excess of £50,000 across online and postal donations.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
FINANCIAL STATEMENTS  
FOR THE 12 MONTHS ENDED 31 MARCH 2021**

**Statement of Trustee's Responsibilities**

Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report was approved by the Corporate Trustee on the 23<sup>rd</sup> June 2021 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'David Lock', with a horizontal line underneath it.

Lock, D

Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEE OF THE PRISONERS OF CONSCIENCE APPEAL FUND  
FOR THE TWELVE MONTHS ENDED 31 MARCH 2021**

I report to the trustee on my examination of the accounts of The Prisoners of Conscience Appeal Fund (the Trust) for the 12 months ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustee of the Trust 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 Trust'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**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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 Trust 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.



Alison Ward FCCA  
Alison Ward Accountants  
28 Hills Road  
Buckhurst Hill  
Essex IG9 5RS

23rd June 2021

THE PRISONERS OF CONSCIENCE APPEAL FUND  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 MARCH 2021

		Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total Funds 2020 £
<b>Income</b>	<b>Notes</b>								
Donations and legacies	4	200,259	75,500	-	275,759	192,317	139,441	-	331,758
Income from investments	5	59	-	-	59	137	-	-	137
<b>Total income</b>		<b>200,318</b>	<b>75,500</b>	<b>-</b>	<b>275,818</b>	<b>192,454</b>	<b>139,441</b>	<b>-</b>	<b>331,895</b>
<b>Expenditure:</b>									
Raising funds	6	31,616	25,135	-	56,751	36,237	24,681	-	60,918
Charitable activities	7	163,213	69,283	-	232,496	149,559	118,248	-	267,807
<b>Total expenditure</b>		<b>194,829</b>	<b>94,418</b>	<b>-</b>	<b>289,247</b>	<b>185,796</b>	<b>142,929</b>	<b>-</b>	<b>328,725</b>
<b>Net (expenditure) / income</b>		5,489 (	18,918)	- (	13,429)	6,658 (	3,488)	-	3,170
Transfer between funds		114 (	114)	-	- (	9,842) (	158)	10,000	-
<b>Reconciliation of funds</b>		<b>5,603 (</b>	<b>19,032)</b>	<b>- (</b>	<b>13,429) (</b>	<b>3,184) (</b>	<b>3,646)</b>	<b>10,000</b>	<b>3,170</b>
Total funds brought forward		5,937	43,327	70,000	119,264	9,121	46,973	60,000	116,094
<b>Total funds carried forward</b>		<b>£ 11,540</b>	<b>£ 24,295</b>	<b>£ 70,000</b>	<b>£ 105,835</b>	<b>£ 5,937</b>	<b>£ 43,327</b>	<b>£ 70,000</b>	<b>£ 119,264</b>

The charity made no recognised gains and losses other than those reported in the income and expenditure account

The notes on pages 10-20 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
BALANCE SHEET  
AT 31 MARCH 2021**

	Note	£	<u>2021</u> £	<u>2020</u> £
<b>Fixed assets</b>				
Tangible Assets	9		-	-
<b>Current assets</b>				
Debtors	10	16,322		19,760
Cash at bank and in hand		<u>132,975</u>		<u>132,231</u>
		149,297		151,991
<b>Liabilities:</b>				
Creditors: Amount falling due within one year	11	( 43,462)		( 32,727)
				<u>119,264</u>
<b>Net current assets / (liabilities)</b>			<u>105,835</u>	
				<u>119,264</u>
<b>Net assets</b>			<u><b>105,835</b></u>	<u>119,264</u>
<b>The funds of the charity:</b>				
Restricted income funds	12			
Designated income funds	13		24,295	43,327
Unrestricted income funds			70,000	70,000
General reserve	13		11,540	5,937
			<u>105,835</u>	<u>119,264</u>
<b>Total charity funds</b>			<u><b>105,835</b></u>	<u>119,264</u>

The accounts were approved by the Trustee on 23rd June 2021 and signed on its behalf by



David Lock QC

Chair, Board of Directors, Prisoners of Conscience Appeal Fund (Trustee) Limited

**Charity Registration No. 213766**

The notes on pages 10-20 form part of these financial statements.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD**  
**ENDED 31 MARCH 2021**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1a Basis of preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) - (Charities SORP FRS 102), as amended by Update Bulletin 1, February 2016 and Update Bulletin 2, December 2017 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015).

The Prisoners of Conscience Appeal Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1b Tangible fixed assets**

Capital items costing in excess of £1,000 are capitalised. Fixed assets are shown at historical cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

	%
Office equipment	25

**1c Preparation of the accounts on a going concern basis**

The Prisoners of Conscience Appeal Fund has reported a net deficit of £13,429 for the year. The Trustee is of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The uncertain economic outlook and willingness of the public and trusts to donate is a significant area of uncertainty which the Trustee has mitigated by reviewing the activities of the charity. The budget and cashflow forecast for 2021/22 have been set accordingly. The charity remains in regular contact with donors to secure their on-going support.

**1d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specified service it is deferred until the criteria for income recognition are met.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE**  
**PERIOD ENDED 31 MARCH 2021**

**1e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. The Trustee's annual report contains information about the contribution to the charity made by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.

**1g Funds**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

**1h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of administering the donor data base and associated support costs, and time and resources expended on raising income.
- Expenditure on charitable activities includes the costs of making relief grants and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

**1i Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance personnel, payroll and governance costs which support the charity's grant programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**1j Operating leases**

The charity classifies the lease on the office as an operating lease; the title to the property remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE**  
**PERIOD ENDED 31 MARCH 2021**

**1k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The charity does not have a material holding in complex financial instruments.

**1m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1n Taxation**

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

**1o Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in the year.

**2 Operating (deficit)/surplus**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>

The deficit is stated after charging:

Independant examiner's fee	1,200	1,200
Depreciation and amortisation		
Tangible assets: owned	-	-

**3 Staff costs and remuneration of key management personnel**

The charity considers its Key Management Personnel to be the directors of the corporate trustee and the Chief Executive.

Staff costs during the year amounted to:	<b>£</b>	<b>£</b>
Wages and salaries (including holiday pay accrual)	109,418	112,817
Social security costs	6,994	7,787
Pension costs	8,410	8,702
	124,822	129,306

The average monthly number of full time equivalent of employees during the period was 2.65 (2020 - 3).

No employee earned more than £60,000 during the year.

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE**  
**PERIOD ENDED 31 MARCH 2021**

**4 Donations and legacies - 12 months to 31/03/21**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	<b>2021</b>
			£
Donations - trusts	64,400	75,500	139,900
Donations - other	130,359		130,359
Donations in kind	-	-	-
Legacies	5,500		5,500
	<b>200,259</b>	<b>75,500</b>	<b>275,759</b>

*Donations and legacies - comparative to 31/03/2020*

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	<b>2020</b>
			£
<i>Donations - trusts</i>	<i>67,064</i>	<i>108,000</i>	<i>175,064</i>
<i>Donations - other</i>	<i>106,798</i>	<i>28,961</i>	<i>135,759</i>
<i>Donations in kind</i>	<i>-</i>	<i>2,480</i>	<i>2,480</i>
<i>Legacies</i>	<i>18,455</i>	<i>-</i>	<i>18,455</i>
	<b>192,317</b>	<b>139,441</b>	<b>331,758</b>

**5 Income from investments - 12 months to 31/03/21**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	<b>2021</b>
			£
Bank interest receivable	59	-	59

*Income from investments - to 31/03/2020*

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	<b>2020</b>
			£
<i>Bank interest receivable</i>	<i>137</i>	<i>-</i>	<i>137</i>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE**  
**PERIOD ENDED 31 MARCH 2021**

**6 Raising funds - 12 months to 31/03/21**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	20,694	12,987	<b>33,681</b>
Fundraising other	10,347	12,148	<b>22,495</b>
Annual report & newsletter	575	-	<b>575</b>
	<hr/>		
<b>Total</b>	<b>31,616</b>	<b>25,135</b>	<b>56,751</b>

**Raising funds - comparative to 31/03/20**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	23,630	17,670	41,300
Fundraising other	11,968	7,011	18,979
Annual report & newsletter	639	-	639
	<hr/>		
<b>Total</b>	<b>36,237</b>	<b>24,681</b>	<b>60,918</b>

**7 Charitable activities - 12 months to 31/03/21**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Relief payments	26,511	66,783	<b>93,294</b>
Relief payments returned	-	-	-
Staff costs	74,025	1,000	<b>75,025</b>
Professional fees	9,853	-	<b>9,853</b>
Bank charges	3,192	-	<b>3,192</b>
Governance	18,659	-	<b>18,659</b>
Other costs	30,973	1,500	<b>32,473</b>
	<hr/>		
<b>Total</b>	<b>163,213</b>	<b>69,283</b>	<b>232,496</b>

**Charitable activities - comparative to 31/03/20**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Relief payments	7,419	115,768	123,187
Relief payments returned	-	-	-
Staff costs	55,605	-	55,605
Professional fees	7,984	-	7,984
Bank charges	3,652	-	3,652
Governance	35,778	-	35,778
Other costs	39,121	2,480	41,601
	<hr/>		
<b>Total</b>	<b>149,559</b>	<b>118,248</b>	<b>267,807</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE**  
**PERIOD ENDED 31 MARCH 2021**

**8 Expenditure - 12 months to 31/03/21**

	Fundraising costs	Relief payments and support costs	Impact / Transformati on	Comms	Governance	Total 2021
	£	£			£	£
Relief payments	-	93,294	-	-	-	93,294
Staff costs	33,681	40,865	28,361	5,799	16,116	124,822
Fundraising other	22,495	-	-	-	-	22,495
Professional fees	-	9,853	-	-	-	9,853
Legal fees re Corporate Trustee	-	-	-	-	163	163
Annual report & newsletter	575	-	-	-	-	575
Independent examination	-	-	-	-	1,200	1,200
Trustee meeting costs	-	-	-	-	-	-
Trustee indemnity insurance	-	-	-	-	1,180	1,180
Trustee training	-	-	-	-	-	-
Bank charges	-	3,192	-	-	-	3,192
Other costs	-	32,473	-	-	-	32,473
<b>Total</b>	<b>56,751</b>	<b>179,677</b>	<b>28,361</b>	<b>5,799</b>	<b>18,659</b>	<b>289,247</b>

Staff costs have been allocated on the basis of staff time spent on each of the five activity headings.

**Expenditure - comparative to 31/03/20**

	Fundraising costs	Relief payments and support costs	Impact / Transformat ion	Comms	Governance	Total 2020
	£	£			£	£
Relief payments	-	123,187	-	-	-	123,187
Relief payments returned	-	-	-	-	-	-
Staff costs	41,300	44,267	4,733	6,605	32,401	129,306
Fundraising other	18,979	-	-	-	-	18,979
Professional fees	-	7,984	-	-	-	7,984
Legal fees re Corporate Trustee	-	-	-	-	163	163
Annual report & newsletter	639	-	-	-	-	639
Independent examination	-	-	-	-	1,200	1,200
Trustee meeting costs	-	-	-	-	49	49
Trustee indemnity insurance	-	-	-	-	1,965	1,965
Trustee training	-	-	-	-	-	-
Bank charges	-	3,652	-	-	-	3,652
Other costs	-	41,601	-	-	-	41,601
<b>Total</b>	<b>60,918</b>	<b>220,691</b>	<b>4,733</b>	<b>6,605</b>	<b>35,778</b>	<b>328,725</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE  
PERIOD ENDED 31 MARCH 2021**

**9 Tangible fixed assets**

	<b>Fixtures &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost:</b>		
At 1 April 2020	21,181	21,181
Disposals	- 21,181 -	21,181
Additions at cost	-	-
<hr/>		
<b>At 31 March 2021</b>	<b>-</b>	<b>-</b>
<hr/>		
<b>Depreciation:</b>		
At 1 April 2020	21,181	21,181
Charge for year	-	-
On disposals	- 21,181 -	21,181
<hr/>		
<b>At 31 March 2021</b>	<b>-</b>	<b>-</b>
<hr/>		
<b>Net book value:</b>		
<b>At 31 March 2021</b>	<b>-</b>	<b>-</b>
<hr/>		
<i>At 31 March 2020</i>	<i>-</i>	<i>-</i>
<hr/>		

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE**  
**PERIOD ENDED 31 MARCH 2021**

	<b>2021</b>	<b>2020</b>
<b>10 Debtors</b>		
<b>Due within one year:</b>	<b>£</b>	<b>£</b>
Gift aid debtor	2,000	9,858
Other debtors	-	4,899
Prepayments	14,322	5,003
	<hr/> <b>16,322</b>	<hr/> <b>19,760</b>

<b>11 Creditors</b>		
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Accounts payable	16,214	5,118
Social Security and other taxes	2,569	3,354
Other creditors	3,241	847
Accruals	21,438	23,408
	<hr/> <b>43,462</b>	<hr/> <b>32,727</b>

**12 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Designated Funds £</b>	<b>Total Funds £</b>
Fund Balances at 31 March 2020 are represented by:				
Current Assets	42,407	36,890	70,000	149,297
Creditors: Amounts falling due within one year	(30,867)	(12,595)	-	(43,462)
	<hr/> <b>11,540</b>	<hr/> <b>24,295</b>	<hr/> <b>70,000</b>	<hr/> <b>105,835</b>

*Fund Balances at 31 March 2020 are represented by:*

Current Assets	26,069	55,922	70,000	151,991
Creditors: Amounts falling due within one year	(20,132)	(12,595)	-	(32,727)
	<hr/> <b>5,937</b>	<hr/> <b>43,327</b>	<hr/> <b>70,000</b>	<hr/> <b>119,264</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE**  
**PERIOD ENDED 31 MARCH 2021**

**13 Funds - 12 months to 31st March 2021**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

	01/04/20	Incoming	Outgoing	Transfers	31/03/21
	£	£	£	£	£
<b>Restricted Funds</b>					
Accommodation	4,520		( 4,650)	130	-
Burma fund	-	5,000	( 5,000)	-	-
Bursaries fund	11,239	10,000	( 21,239)	-	-
Religious freedom/Pakistan	6,437	6,500	( 12,937)	-	-
Family reunion	3,000	4,000	( 4,000)	-	3,000
Journalists	6,594	500	( 7,100)	6	-
Regional	-	11,500	( 9,357)	( 250)	1,893
Media campaign	-			-	-
Marketing	11,537	30,000	( 25,135)	-	16,402
LB Southwark		5,000	( 5,000)		-
Jersey Holiday Fund	-	3,000		-	3,000
<b>Total Restricted Funds</b>	<b>43,327</b>	<b>75,500</b>	<b>(94,418)</b>	<b>( 114)</b>	<b>24,295</b>
<b>Unrestricted funds:</b>					
General funds	<b>5,937</b>	200,318	(194,829)	114	<b>11,540</b>
<b>Designated funds</b>	<b>70,000</b>	-	-		<b>70,000</b>
<b>Total funds</b>	<b>119,264</b>	<b>275,818</b>	<b>(289,247)</b>	<b>-</b>	<b>105,835</b>

**The description, purpose and nature of the funds is as follows:**

*Accommodation fund*

Restricted to costs for rent and accommodation

*Burma fund*

Restricted to relief for Burmese prisoners of conscience.

*Bursaries fund*

Restricted to the cost of bursary grants.

*Religious Freedom formerly Pakistan fund*

Restricted to relief for prisoners of conscience from Pakistan and other countries who are experiencing persecution due to their religious beliefs.

*Family reunion*

Restricted to family reunion costs.

*Jersey Holiday Fund*

Funds received to support respite holidays in Jersey.

*London Borough of Southwark*

Covid-19 related support for local businesses and charities.

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE  
PERIOD ENDED 31 MARCH 2021**

The description, purpose and nature of the funds is as follows: *continued*

*Regional*

Funds received that are for support in specific geographical areas.

*Marketing*

Funds received to recruit and employ a fundraising and marketing manager.

*Designated fund*

Funds designated by the Trustee below which unrestricted funds should not fall.

*Transfers between funds*: when there is a balance left on a fund that is not enough to cover a full grant, we have shown the transfer to Unrestricted funds, rather than split a grant made between 2 funds. There is also a transfer of a balance left from Restricted to Unrestricted as agreed by the Funder.

**14 Funds - 12 months to 31st March 2020**

The income funds of the charity include restricted and unrestricted funds comprising the following unexpended balances of donations and grants held on trust:

Several of these restricted funds were received towards the end of the period.

	01/04/19	Incoming	Outgoing	Transfers	31/03/20
	£	£	£	£	£
<b>Restricted Funds</b>					
Accommodation	4,520	10,000	(9,800)	(200)	4,520
Burma fund	-	5,000	(5,000)	-	-
Bursaries fund	18,216	4,595	(50,438)	38,866	11,239
Big Give Christmas Challenge	-	38,366	-	(38,366)	-
Zimbabwe fund	3,300	-	(3,500)	200	-
Religious freedom/Pakistan	2,050	24,500	(20,313)	200	6,437
Family reunion	4,415	3,000	(5,449)	1,034	3,000
Journalists	9,365	20,500	(20,161)	(3,110)	6,594
Regional	-	1,000	(1,107)	107	-
Media campaign	5,107	-	(6,218)	1,111	-
Marketing	-	30,000	(18,463)	-	11,537
In kind donations	-	2,480	(2,480)	-	-
<b>Total Restricted Funds</b>	<b>46,973</b>	<b>139,441</b>	<b>(142,929)</b>	<b>(158)</b>	<b>43,327</b>
<b>Unrestricted funds:</b>					
General funds	9,121	192,454	(185,796)	(9,842)	5,937
<b>Designated funds</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>70,000</b>
<b>Total funds</b>	<b>116,094</b>	<b>331,895</b>	<b>(328,725)</b>	<b>-</b>	<b>119,264</b>

**THE PRISONERS OF CONSCIENCE APPEAL FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE  
PERIOD ENDED 31 MARCH 2021**

**15 Trustee's expenses**

The Trustee neither received nor waived any emoluments during the year (2020 - £Nil).

**16 Related parties**

Other than the costs relating to the corporate trustee, as stated in note 8, there were no related party transactions during the year.

**17 Lease commitments**

The charity has entered into a lease in respect of the office which extends over a period of up to 4 years with an option to break after every 12 months.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
within one year	-	13,800

The charity terminated the office lease as from 26/04/2021.

**18 Pension and other post-retirement benefit commitments**

Defined contribution	<b>£</b>	<b>£</b>
Contributions payable by the charity for the year	8,410	8,702

At 31 March 2021 £653 was outstanding, paid in April 2021 (2020: £847)