

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  
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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 Mallings 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  
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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.

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***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.

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***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.

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***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.

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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



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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.

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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.

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**Statement of Trustee's Responsibilities**

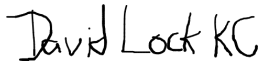
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that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



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	<b>5</b>	317,692	49,000	-	366,692	322,510	17,200	225,000	564,710
Income from investments	<b>6</b>	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	<b>7</b>	53,183	-	-	53,183	51,338	26,062	-	77,400
Charitable activities	<b>8</b>	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>

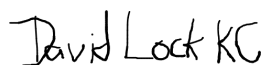
The charity made no recognised gains and losses other than those reported in the income and expenditure account  
The notes on pages 14-24 form part of these financial statements.

**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
		210,723		145,921
<b>Liabilities:</b>				
Creditors: Amount falling due within one year	12	( 117,940)		( 53,623)
<b>Net current assets / (liabilities)</b>			92,783	92,298
<b>Net assets</b>			<b>317,783</b>	<b>317,298</b>
<b>The funds of the charity:</b>	13			
Restricted income funds	14		20,533	8,060
Designated income funds	14		225,000	225,000
Unrestricted income funds				
General reserve	14		72,250	84,238
<b>Total charity funds</b>			<b>317,783</b>	<b>317,298</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</b>	<b>Operating (deficit)/surplus</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>

The deficit is stated after charging:

Independent examiner's fee	600	900
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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:	<b>£</b>	<b>£</b>
Wages and salaries (including holiday pay accrual)	113,367	123,575
Social security costs	6,818	7,895
Pension costs	9,034	9,560
	<hr/>	<hr/>
	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 2024</b>
	<b>£</b>	<b>£</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 2023</b>
	<b>£</b>	<b>£</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**

**6 Income from investments**

	<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><i>£</i></b>	<b><i>£</i></b>	<b><i>2023</i></b>
			<b><i>£</i></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**

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

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

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

	<b><i>Relief payments and support costs</i></b>	<b><i>Impact / Transformation</i></b>	<b><i>Total 2023</i></b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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>
<b>Total</b>	<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>
	<b>£</b>	<b>£</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
<b>At 31 March 2024</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>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
	<b>88,244</b>	<b>53,864</b>

<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
	<b>117,940</b>	<b>53,623</b>

**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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2024</b>
					<b>£</b>
<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.