

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
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Trustee	Prisoners of Conscience Appeal Fund (Trustee) Limited
Directors of the Corporate Trustee	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)
Custodian Trustee	Prisoners of Conscience Appeal Fund (Trustee) Limited acts as custodian trustee for the charity.
Chief Executive	Gary Allison
Principal 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 ME19 4TA
Independent examiner	Abbas Shapuri 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 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 2nd 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,

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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

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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.

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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.

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.

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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.

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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 30th 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 30th 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.

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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 25th 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 £
Income	Notes								
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
Total income		368,036	26,900	-	394,936	321,264	49,000	-	370,264
Expenditure:									
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
Total expenditure		368,119	35,935	-	404,054	333,252	36,527	-	369,779
Net (expenditure) / income		(83)	(9,035)	-	(9,118)	(11,988)	12,473	-	485
Transfer between funds		-	-	-	-	-	-	-	-
Reconciliation of funds		(83)	(9,035)	-	(9,118)	(11,988)	12,473	-	485
Total funds brought forward		72,250	20,533	225,000	317,783	84,238	8,060	225,000	317,298
Total funds carried forward		£ 72,167	£ 11,498	£ 225,000	£ 308,665	£ 72,250	£ 20,533	£ 225,000	£ 317,783

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> £
Fixed assets				
Tangible Assets	10		225,000	225,000
Current assets				
Debtors	11	51,449		88,244
Cash at bank and in hand		<u>95,383</u>		<u>122,479</u>
		146,832		210,723
Liabilities:				
Creditors: Amount falling due within one year	12	(63,167)		(117,940)
Net current assets / (liabilities)			83,665	92,783
Net assets			<u>308,665</u>	<u>317,783</u>
The funds of the charity:	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
Total charity funds			<u>308,665</u>	<u>317,783</u>

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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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.

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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
	<u>140,918</u>	<u>129,219</u>

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

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

Donations and legacies - comparative to 31/03/2024

	Unrestricted	Restricted	Total 2024
	£	£	£
<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>
	317,692	49,000	366,692

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

6 Income from investments

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

Income from investments - to 31/03/2024

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>2024</i>
	<i>£</i>	<i>£</i>		<i>£</i>
<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>
	<i>3,572</i>	<i>-</i>		<i>3,572</i>

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
Total	38,617	-	38,617

Raising funds - comparative to 31/03/24

	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
Annual report & newsletter	-	-	-
Support and governance (see note 9)	6,194	-	6,194
Total	53,183	-	53,183

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
Total	310,593	54,844	365,437

Restricted	35,935
Unrestricted	329,502
	365,437

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

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

9 Support and governance costs

	2025	2024
	£	£
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
Total	65,938	59,110
Allocated as follows:		
Cost of raising funds	4,619	6,194
Charitable activities	61,319	52,916
Total	65,938	59,110

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 £
Valuation		
At 1 April 2024	225,000	225,000
At 31 March 2025	225,000	225,000

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.

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

12 Creditors: Amounts falling due within one year	2025 £	2024 £
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
	63,167	117,940

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
Total net assets	72,167	11,498	225,000	308,665
<i>Fund Balances at 31 March 2024 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>60,262</i>	<i>33,006</i>	<i>-</i>	<i>93,268</i>
<i>Total net assets</i>	<i>60,262</i>	<i>33,006</i>	<i>225,000</i>	<i>318,268</i>

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 £
Restricted Funds				
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
Total Restricted Funds	20,533	26,900	(35,935)	11,498
Unrestricted funds:				
General funds	72,250	368,036	(368,119)	72,167
Designated funds				
Fixed assets reserve	225,000	-	-	225,000
Total designated funds	225,000	-	-	225,000
Total funds	317,783	394,936	(404,054)	308,665

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:

	01 April 2023	Incoming	Outgoing	31 March 2024
	£	£	£	£
Restricted Funds				
<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
Total Restricted Funds	8,060	49,000	(36,527)	20,533
Unrestricted funds:				
<i>General funds</i>	84,238	321,264	(333,252)	72,250
Designated funds				
<i>Fixed assets reserve</i>	225,000	-	-	225,000
Total designated funds	225,000	-	-	225,000
Total funds	317,298	370,264	(369,779)	317,783