

Company number: 3180659

Charity Number: 1054495

# Prisoners' Advice Service

Group report and financial statements

For the year ended 31 March 2019

# Prisoners' Advice Service

## Reference and administration information

**Company number** 3180659

**Charity number** 1054495

### Registered office and operational address

37 Eyre Street Hill, London EC1R 5ET

### Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Martine Lignon	Chair
Lucy Rhodes	Vice Chair
Kassim Gaffar	Treasurer
Jeanne Harrison	
Jeremy Harrison	
Rebecca Perlman	
Eric Allison	
Tom Burden	
Katie Le-Billon	

### Key management personnel

Lubia Begum-Rob	Director
Deborah Russo	Director (until July 2018)

### Bankers

CAF Bank  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

### Independent examiner

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

## Prisoners' Advice Service

### Trustees' annual report for the year ended 31 March 2019

The trustees present their report and the unaudited financial statements for the year ended 31 March 2019. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Chair's report

It is with huge pleasure that I introduce PAS' annual, verified accounts for the year 2018-19 with the Chair's Report.

Before exploring developments at the charity in 2018-19, I should like to extend special thanks and best wishes to former PAS Co-Director and linchpin, Deborah Russo, who left the charity after 14 years of service to pursue a Master's Degree in Scotland, where her family has now relocated. Deborah's last day at PAS was 19th July 2018, when her colleague and job-share, Lubia Begum-Rob, became sole Director of the charity. PAS retained Deborah's services in a consultancy role and she continued to advise on the work of the charity for the remainder of the year.

I am pleased to report that throughout 2018-19, due to the remarkable energy of its staff and volunteers, and the generosity of its donors, PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales through provision of its telephone Advice Line, Letters Clinic, Outreach Clinics inside prisons, casework, Self Help Toolkits and Information Sheets, and quarterly publication, *Prisoners' Legal Rights Bulletin* (PLRB).

PAS remained the only charity in England and Wales providing free advice and information to prisoners regarding their human and legal rights, conditions of imprisonment and the application of Prison Law, Family Law and Immigration Law. It provided support and representation from qualified solicitors not replicated by the state, local authorities, any other third sector organisation or by private business and, in 2018-19, saw our capacity continue to grow.

Thanks to the appointment of a part-time, dedicated Advice Line Caseworker, Harry Wade, in June 2018, and the installation of a new telephone system the following month, both funded by Julian Richer's The Persula Foundation, 2018-19 saw the Advice Line receive 28,707 calls, of which PAS was delighted to be able to respond successfully to a record 17,299, or 60% - some 368 calls every week, or 123 every day, that the Advice Line was open.

Of Harry's four days each week at PAS, two whole days – or four combined morning and afternoon sessions – are spent responding to callers on the Advice Line, meaning that, when added to the six morning and afternoon sessions provided by Caseworkers on Monday, Wednesday and Friday, PAS now provides a five day equivalent telephone service.

In a further, exciting, staff development, in April 2018, PAS received notification from The Legal Education Foundation (TLEF) that it had been chosen to host a Justice First Fellowship (JFF) at the charity, thereby increasing its capacity by an additional Caseworker. The Fellow, Alice Gambell, was appointed in November 2018 and will undertake a two-year training contract with PAS, which began in January 2019. The role is entirely funded by TLEF, to whom PAS is tremendously grateful for making this wonderful opportunity a reality.

In July 2018 the charity was delighted to welcome Taher Gulamhussein to the PAS fold as a trainee solicitor, seconded to us from Birnberg Peirce & Partners, to whom PAS remains most grateful.

A new – and frontline – project for PAS saw the charity work in partnership with lesbian, gay, bisexual and trans+ (LGBT+) organisations Bent Bars (BB) and Trans Equality Legal Initiative (TELI) in 2018-19 to begin developing two additions to our Self Help Toolkits series, which will explain Prison Law as it affects LGBT+ prisoners, and guide them and their peers through simpler legal concepts and processes in defence of their human and legal rights. Having also introduced LGBT+ monitoring of PAS' services in 2018-19, PAS is striving to address LGBT+ issues behind bars. Contents of the toolkits will include advice and information about sexual exploitation and abuse, segregation, discrimination, deaths in custody and

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### Trustees' annual report for the year ended 31 March 2019

access to healthcare. The toolkits – made possible through the support of The Tudor Trust and The Paul Cottingham Trust – will be distributed to all prison libraries in 2019.

2018-19 saw the launch of a further new initiative to address the particular set of circumstances that affect women in prison and their chances of rehabilitation. The Women Prisoners' Justice Group (WPJG) met four times in 2018-19, consisting of organisations and individuals committed to improving the situation of women prisoners, to securing justice for them and to working towards a more comprehensive response to their complex needs. Founding members included women, both from organisations with legal expertise (PAS, Centre for Criminal Appeals, Centre for Women's Justice, The Howard League for Penal Reform, Rights of Women) and from voluntary organisations (Prison Reform Trust, Women in Prison, The Fawcett Society).

The inauguration of the WPJG was led by former Co-Director, Deborah Russo, who has much experience of the women's estate. She was supported at PAS by the charity's Women Prisoners' Caseworker, Kate Lill. It is the intention of the project that it deliver one roundtable event and one all-day conference event each year, and publish relevant reports and recommendations. This work will be developed further in 2019.

I should also like to mention the bumper year achieved by PAS' Caseworkers in their outreach work inside prisons. In 2018-19, Caseworkers delivered a record 125 Outreach Clinics in 21 prisons, encompassing an impressive 1,109 meetings with prisoners on a one-to-one basis.

On behalf of PAS' Management Committee, I would like to express my gratitude to, and admiration for all those who helped PAS to continue to realise its charitable aims. I particularly thank all of the hard-working staff and volunteers, and express my deep appreciation of the loyal donors (trusts and foundations, corporations and individuals) whose sustained confidence in, and generous contributions to PAS were vital in enabling its ongoing provision of services to prisoners in 2018-19.

Finally, I gratefully acknowledge the sustained and highly professional engagement of all eight PAS trustees who, throughout the year, committed their experience in governance, finance, fundraising, voluntary sector management and understanding of the Criminal Justice System to the development and sustainability of the charity. It was highly rewarding for our Vice-Chair and myself to conduct conversations with the six trustees who, having reached the end of their three-year mandate, applied for a renewal of their trusteeship and, in so doing, helpfully commented on the value of PAS' achievements and offered insightful suggestions about ways to further improve the efficient governance of PAS' Management Committee.

## Objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The charitable objects of PAS, as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom.
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons, particularly by the provision of a free service of legal and other advice.



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- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants.
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

The main activity of PAS is to provide free legal advice and information to prisoners in England and Wales regarding their rights, particularly concerning the application of the Prison Rules and the conditions of imprisonment. PAS takes up prisoners' complaints about their treatment within the prison system on an individual and confidential basis, taking legal action where appropriate.

### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on advising prisoners and newly released ex-prisoners and are undertaken to further Prisoners' Advice Service's charitable purposes for the public benefit.

#### Director/Co-Directors

From April to July 2018, Deborah Russo and Lubia Begum-Rob continued in their roles, firstly, as Joint Managing Solicitors at PAS and then as Co-Directors, with their duties involving a mix of advice, advocacy, litigation and management. In July, Deborah left full-time employment at PAS and was retained by the charity in a Consultancy capacity. Lubia then became sole Director.

Until Deborah left in July, she and Lubia were responsible for the day-to-day running of PAS on behalf of the Management Committee, including the management of the other staff members and volunteers. Deborah and Lubia shared responsibility for all aspects of PAS' work equally and answered hundreds of telephone calls and letters and pursued several cases in 2018-19.

From July, Lubia assumed sole responsibility for the running of PAS and worked hard to raise the profile of the charity as a leading authority within the legal sector for the advocacy of prisoners' rights. She represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS also remained an active member of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Detention Forum, the Discrimination Law Association, the National Council for Voluntary Organisations, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

In addition to her role as Managing Solicitor and then Director of PAS, Lubia continued to take on casework – both legally aided and pro bono – as Race and Religious Discrimination Caseworker (see below). She was actively co-supervised by the Chair and by a senior and very experienced Prison Law solicitor throughout the year. This structure ensured that she was supported in all aspects of her work.

Notable events in 2018-19 included, in May, PAS' annual Panel Discussion at the London offices of Herbert Smith Freehills, entitled, 'The Parole Board post Worboys: proposals for change and reform'. Our panellists on the evening were:

- Nick Hardwick, former Chair of the Parole Board
- Simon Creighton, Partner at Bhatt Murphy Solicitors and author of 'Parole Board Hearings: law and practice'
- Dr Ruth Tully, Forensic Psychologist & Clinical Lead, Tully Forensic Psychology Ltd

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- Harriet Wistrich, Birnberg Peirce & Partners, Solicitor for two claimants and Director of the Centre for Women's Justice

The event was an outstanding success, with over 100 in attendance.

PAS' Annual Lecture, which took place on 22 November 2018 at the London offices of Reed Smith LLP, was also a tremendous success. The charity was delighted that renowned civil liberties lawyer, Marcia Willis Stewart QC (Hon) delivered the lecture, which took as its subject, "Surviving the Law: supporting prisoners and those detained – can there be a holistic approach?"

Willis Stewart is a Managing Partner at Birnberg Peirce and a highly respected practitioner, who has spent her career fighting to uphold the civil liberties of individuals and families in actions against the police and state, inquests, extraditions and more. Amongst those she has represented are the families of Jean Charles de Menezes, Mark Duggan, 77 of the victims of the Hillsborough Disaster and many of the survivors and families of victims of the Grenfell fire. As well as Willis Stewart's talk, for the first time, two spoken word artists who had themselves served prison sentences, topped and tailed the event, which was enjoyed and praised by all who attended.

Lubia would like to acknowledge all of the volunteers at PAS who, once again, added tremendous capacity to PAS' operations in 2018-19 and played a significant role in helping to make it possible for PAS to continue its work, particularly its Letters Clinic. Even more so than ever, voluntary assistance to PAS in 2018-19 was vital and hugely appreciated.

Finally, Lubia would like to acknowledge our Chair, Martine Lignon, who, in November 2018, was honoured with a Lifetime Achievement Award at the Criminal Justice Alliance Awards. Of Martine, Lubia said at the time, "She contributes an enormous amount of time and energy... keeping everyone on their toes and taking with the utmost seriousness her responsibilities to [PAS] and the needs of our beneficiaries. Her commitment is absolute."

#### **Race and Religious Discrimination Caseworker**

In addition to her duties as Director, outlined above, in 2018-19, Lubia Begum-Rob continued to advise prisoners who had suffered ethnic or religious discrimination.

According to the Prison Reform Trust's Autumn 2018 Prison Factfile, 26% of the prison population in England and Wales – 21,981 people – were from a black, Asian or minority ethnic group (BAME), compared to 14% of the population as a whole.

In 2018-19, Lubia delivered a total of 10 Outreach Clinics, providing one-to-one legal advice and assistance to 75 prisoners in four prisons: HMPs Belmarsh and YOI Isis in London and Eastwood Park and Leyhill in Gloucester. She also dealt with hundreds of telephone and letter enquiries, and opened nine new cases on behalf of prisoners.

The issues raised with Lubia during the year included ethnic minority prisoners who complained of less favourable treatment by staff compared to that received by their white counterparts, and complaints of unjustifiable failure by prison authorities to accommodate prisoners to practise the basic tenets of their religion.

#### **Race and Religious Discrimination Caseworker Case Study**

A number of prisoners in a high security prison raised similar and repeat complaints about prison officer Z who subjected BAME prisoners to harsher punishments than white prisoners for similar behaviour. For example prison officer Z partially witnessed a white and a BAME prisoner having an altercation and placed the BAME prisoner on report whilst only issuing an Incentives and Earned Privileges (IEP) warning to the white prisoner. The BAME prisoner subsequently had the charge against him dismissed.

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We advised the lead prisoner in those complaints, and assisted him to submit a detailed complaint to the governor that focused on the evidence available to the prisoners to corroborate an arguable case of possible race discrimination by prison officer Z. The governor did not take disciplinary action against prison officer Z, but agreed that as a gesture of goodwill the officer would be asked to re-attend the diversity module of her training.

The lead prisoner reported back that, after this complaint, prison officer Z was seen to frequently take advice from senior colleagues in her dealings with BAME prisoners.

#### Women Prisoners' Caseworker

The majority of our work with women prisoners over the year was carried out by Kate Lill, PAS' dedicated Women Prisoners' Caseworker. In addition, before leaving in July 2018, former Co-Director, Deborah Russo, continued to be involved with some aspects of our work with women.

PAS' work with women prisoners expanded in 2018-19 as the debate about the appropriateness of custodial sentences for women continued to grow. On 30 November 2018, there were 3,807 women in prison in England and Wales. There were 8,106 receptions of women into prison in the year to June 2018, either on remand or to serve a sentence. (Prison Reform Trust; Autumn Factfile 2018)

Over the course of 2018-19, PAS delivered 49 Outreach Clinics in six women's prisons: HMPs Downview, Send and Bronzefield (all in Surrey), HMP New Hall (in West Yorkshire), HMP Eastwood Park (in Gloucestershire), and HMP Styal (in Cheshire). In this way, we provided 402 women with one-to-one advice and support. We also advised a further 175 prisoners via our Advice Line and Letters Clinics. 18 cases were opened on behalf of female prisoners over the course of the year.

2018-19 saw PAS' Women Prisoners' Caseworker consolidate delivery of Family Law specific advice, both as a part of Prison Law clinics and separately. Of the clinics mentioned above, 22 were dedicated Family Law clinics: 10 at HMP Bronzefield, reaching 61 women; six at HMP Downview, reaching 23 women; four at HMP Send, reaching 14 women. These clinics took place every six to eight weeks (resources permitting).

In a further advance in our work with women prisoners in 2018-19, PAS progressed the new Women Prisoners' Justice Group (WPJG), which it inaugurated in February 2018, holding four meetings in this financial year. Led by Deborah Russo, supported by our Women Prisoners' Caseworker, founding members of WPJG included women, both from organisations with legal expertise (PAS, Centre for Criminal Appeals, Centre for Women's Justice, The Howard League for Penal Reform, Rights of Women) and from voluntary organisations (Prison Reform Trust, Women in Prison, The Fawcett Society.) In 2018-19, the group held quarterly meetings to discuss the best way to proceed with the project, which is hoped to deliver one roundtable event and one all-day conference per annum, publishing relevant reports and recommendations accordingly.

#### Women Prisoners' Caseworker Case Study

PAS helped Prisoner A, a woman in her late 50s, who had been convicted of two counts of manslaughter and one of arson and had received an Imprisonment *for Public Protection* (IPP) sentence with a minimum tariff of eight years. The prisoner committed her crimes in order to fund her drug addiction, which began at eight years old as a result of the abuse she suffered at the hands of her mother. She had no history of violence or arson offences, but set fire to a chair in her flat, which then spread, killing two of her neighbours.

Prisoner A suffered from significant mental illness, which was undiagnosed at the time of the offence. She had previously been sectioned but was released without treatment or support. She also suffered from cognitive difficulties, functioning in the Extremely Low and Borderline Range. Illiterate when she entered prison eight years ago, she is now able to read and write a little.

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The prisoner had become eligible for parole, and wanted to request a transfer to open prison conditions rather than release, which would have been unlikely, due to the IPP nature of her sentence. The psychiatrist who assessed her for the purposes of parole concurred that she had been let down by mental health services and that she was not being appropriately treated at the time of the offence, going so far as to suggest that, had she been receiving treatment, it might not have occurred.

PAS represented Prisoner A at her parole review, requesting that she be transferred to open conditions. Due to enduring mental illness and illiteracy, she found it very hard to understand, and remember, the parole process, which made taking instructions from her difficult. These also meant that PAS could not communicate with her by letter. Our Women Prisoners' Caseworker visited Prisoner A more frequently than is usual and arranged telephone calls throughout the process to ensure that she understood what was happening.

During her minimum tariff, Prisoner A's illiteracy had meant that she wasn't able to engage in any offender behaviour courses, to which the Parole Board attach great weight. PAS was able to persuade the board that this should not pertain in this instance, and that to keep her in closed conditions now would amount to punishment for low levels of intellect and cognitive ability.

As a result of our intervention, the Parole Board recommended that Prisoner A be transferred to open conditions, which would be required in order to convince the board to ultimately release her. PAS continued to assist the prisoner to ensure she was able to access the support she needed whilst in open conditions to progress to her eventual release.

#### Outreach Caseworker (Men's Estate)

In 2018-19, Nicki Rensten, PAS' Outreach Caseworker, continued to advise prisoners through letter and telephone enquiries, to maintain a varied and complex caseload of legally aided and pro bono matters, and to expand the provision of our outreach service. Over the year, Nicki and other caseworkers delivered advice sessions across the country helping hundreds of male prisoners.

Nicki delivered a total of 30 Outreach Clinics in 2018-19, providing one-to-one legal advice and assistance to 318 prisoners at nine prisons: HMPs Erlestoke in Wiltshire, Guys Marsh in Dorset, High Down in Surrey, Huntercombe in Oxfordshire, Kirkham in Lancashire, Manchester, Thameside and Wandsworth in London and Warren Hill in Suffolk. She also dealt with hundreds of telephone and letter enquiries, and opened new cases on behalf of 25 prisoners.

The three prisons described below, which Nicki visits regularly on behalf of PAS, demonstrate three different facets of our outreach work:

#### Wandsworth

Wandsworth prison in south London is an old, large, busy prison, housing Category B and C prisoners, as well as those on remand who have not been categorised. It holds a significant number of foreign nationals, as well as being the main prison to which British prisoners who have been sentenced abroad are returned under repatriation agreements.

Nicki visits monthly and conducts an advice session in the prison library, advising on average ten prisoners on each occasion on matters including: categorisation and allocation; immigration related concerns; health care; release on parole and home detention curfew.

#### Kirkham

Kirkham is a large open prison in the north west of England, containing Category D prisoners who are either serving short sentences or are coming up to release from longer ones. Originally, PAS worked at Kirkham with the RECOOP charity, which advises older prisoners, but, through this collaboration, we have established a bi-monthly advice clinic catering for any prisoner who needs our advice. Prior to the session, Nicki liaises with prisoner representatives, who compile a

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list of attendees. Matters advised on include release on temporary licence, home detention curfew, sentencing arrangements for those imprisoned in default of confiscation orders, and discrimination against prisoners from the Traveller community.

#### **Huntercombe**

Huntercombe is a Category C prison in Oxfordshire, which houses exclusively foreign national prisoners. For the past ten years, in partnership with the St. Giles' Trust, Nicki has continued to provide training sessions to prisoner Peer Advisers, equipping them to give basic legal information and advice to their fellow prisoners and to signpost more complicated issues to us. Following on from this work, in 2017 we began a regular monthly advice session, on similar lines to those at Kirkham and Wandsworth, but catering for the very specific client group at Huntercombe, with overlapping immigration and prison law concerns.

#### **Outreach Case Studies (Men's Estate)**

##### **1. Wandsworth**

Prisoner B had been arrested in Spain and sent back to serve an outstanding prison sentence in England. Although the sentence itself was short and he was therefore eligible for early release on home detention curfew with electronic tagging, the prison had wrongly included the time between the sentence being passed and his being apprehended in its calculation. We contacted the Sentence Calculation Unit in the Prison Service and resolved this so that Prisoner B could apply for release on tag.

##### **2. Kirkham**

Prisoner C had been told by the prison that he could not be released on tag, as he was classified as a 'sex offender'. This label was applied because of a spent, juvenile conviction which did not render him ineligible for tagging, although it put him in a category of 'presumed unsuitable'. We communicated with the prison and the governor agreed to 'exercise his discretion' to resolve the matter.

##### **3. Huntercombe**

Prisoner D had been told by immigration solicitors that he was not eligible for legal aid to fight against his deportation; however he still wanted to contest the case himself. We therefore assisted him to do so by providing him with parts of the Immigration Rules, relevant case law and other guidelines.

#### **Community Care Caseworkers**

In 2018-19, our two Community Care Caseworkers, Laura Orger and Anna Fairbank, continued to provide specialist advice and assistance to older prisoners, prisoners with mental health issues and/or physical disabilities and those with chronic health issues, across England and Wales.

Throughout the year, PAS was frequently asked for assistance where prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release. As per our established process, we first attempted to resolve these issues by writing to the bodies in question, setting out the law and what we expected to be done, but, where necessary, we issued Judicial Review proceedings to ensure the best result for clients.

In 2018-19, Community Care Caseworkers delivered a total of 33 Outreach Clinics, providing one-to-one legal advice and assistance to 345 prisoners in five prisons: HMPs Eastwood Park and Leyhill in Gloucester, Lewes in East Sussex and Pentonville and Thameside in London. They also dealt with hundreds of telephone and letter enquiries, and opened 25 new cases helping older and disabled prisoners.



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HMPs Eastwood Park and Leyhill house significant populations of older female and male prisoners respectively. Included in the total above, PAS delivered two Outreach Clinics at HMP Eastwood Park in 2018-19, reaching 13 prisoners face-to-face, and five in HMP Leyhill, reaching 62 prisoners.

#### Community Care Caseworkers Case Study

Prisoner E suffers from sensorineural hearing loss in both ears and a pronounced speech impediment. As a result, he has experienced repeated problems with communication – both listening and speaking – throughout his time in prison; at HMPs Belmarsh, Littlehey and Highpoint and, now, at HMP Dartmoor, where he has consistently reported being unable to hear what is being said when using the prison payphones.

Prisoner E often takes time to process what others are trying to say to him and speaks loudly in response, while moving closer to Prison Officers to hear them. As a result, his actions are frequently interpreted by both staff, and other inmates, as aggressive, leading to regular Incentive and Earned Privileges (IEP) warnings about his behaviour.

Further, Prisoner E felt that the perception that he was aggressive was compounded by the fact that he was a black man encountering predominantly white officers.

PAS made representations to the Prison Governor that reasonable adjustments needed to be put in place so as not to put Prisoner E at a disadvantage compared to other prisoners who were not disabled – in accordance with sections 18 and 20 of the Equality Act 2010. Specifically, we requested that our client be allowed to make, or take, phone calls in the prison office at quiet times and not on the communal payphones. We also requested that a negative behaviour warning on our client's record, which may have been issued without due regard to disability, be rescinded. The prison acceded to our requests and Prisoner E can now use the telephone with relative ease.

#### Partnerships Manager

In 2018-19, Jane Finnis continued to develop her role as Partnerships Manager at PAS. Established in September 2015, the role is responsible for managing the relationship between PAS and the various corporate law firms and universities that assist the charity.

During 2018-19, the focus of our collaboration with such partners changed. Previously, partnerships concentrated on the remote Letters Clinic (although it also included assistance with summarising cases for our *Prisoners' Legal Rights Bulletin* - PLRB). Throughout the year, however, it became clear that the degree of administration required by the remote clinic was outweighing its usefulness to PAS. Instead, PAS chose to prioritise collaboration with those corporate firms that had worked best on the Letters Clinic and which had also helped PAS in other ways – by providing in-kind support, such as printing the PLRB, or direct funding. To that end, PAS maintained its work with Simmons & Simmons, Herbert Smith Freehills, Reed Smith, Mayer Brown, Fieldfisher and White & Case, all of which continued to be involved in the letters clinic, while Dentons also assisted with case summarisation.

During the year, the focus of our partnerships shifted to a new programme, which involved partners' employees volunteering to work in PAS' London office, rather than working remotely. In 2018-19, new firm to PAS, Coolley LLP, and Reed Smith sent volunteers on alternate Fridays. Herbert Smith Freehills and Mayer Brown also expressed an interest. Having sent a volunteer for 10 weeks in 2018-19, Sussex University was similarly planning to send us volunteers once a week in the new university year. This programme was overseen by Jane, who supervised the work of the volunteers. As a result, the administration was far less time-consuming and the outcomes for PAS much improved.

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#### Volunteers

Throughout 2018-19, volunteers continued to play a vital role in the day-to-day running of PAS, with some 60 attending our London office over the year. Their main purpose was to assist Caseworkers by responding to the large volume of general enquiries and to help ensure the smooth running of the office. Volunteers also assisted with fundraising and communications activities. Volunteers are asked to commit to a minimum of one day a week over a three-month period and to contribute in the following ways:

- (i) To review and re-organise as necessary current manual filing systems of external resources.
- (ii) To send general information to prisoners, as directed by the legal Caseworkers or the Director.
- (iii) To respond to letters from prisoners under the supervision of the Director or legal Caseworkers.
- (iv) To assist Caseworkers with Outreach Clinics inside prisons.
- (v) To assist with fundraising and communications activities under the supervision of the Head of Fundraising and Communications.

#### Telephone Advice Line

Throughout the year, our telephone Advice Line continued to serve as the key channel through which we were able to advise prisoners on their rights and, where necessary, to pursue justice for them. The service permitted PAS to impart legal information and support to many thousands of prisoners across England and Wales quickly and effectively. 2018-19 saw an unprecedented volume of demand, with 28,707 calls made to our Advice Line. 5% of calls came from women prisoners.

In July 2018, PAS was pleased to receive a grant from The Persula Foundation to fund the position of Advice Line Caseworker, a role dedicated to the Advice Line. Harry Wade was appointed to the position of Advice Line Caseworker in July 2018. This is a part-time, four day, position, which focuses on answering the telephone for two whole days, raising the capacity of the service from three days per week to the equivalent of five.

The Advice Line is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all.

#### Letters Clinic

Our Letters Clinic continued to offer a lifeline to large numbers of prisoners, with our Caseworkers sending out 7,290 responses to some 4,000 written enquiries to PAS in 2018-19. The reach of this service extended to more than 100 prisons across England and Wales.

The Letters Clinic provides the opportunity for detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users.

#### Self Help Toolkits & Information Sheets

In 2017-18, PAS launched our range of 10 Self Help Toolkits, designed to help prisoners understand and undertake some legal processes themselves. Toolkits are re-usable and were sent to the librarians at 117 prisons across England and Wales for stocking in prison libraries. They were also made available in Easy-Read versions for those with low literacy levels or English as a second language. Downloadable versions were also made available on our website.



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In 2018-19, PAS continued to produce and regularly update our series of 32 Information Sheets, also downloadable from our website. These explain legal processes and prisoners' rights, covering topics such as how to progress through the prison system, discrimination, categorisation, transfers, visits and rights for specific client groups.

Both the toolkits series and the Information Sheets are sent out to prisoners by our Caseworkers and volunteers and are available for families of prisoners and other prison sector organisations to read and download. Over the course of 2018-19, the series of 10 toolkits was viewed online on 41,993 occasions, while approximately 11,262 Information Sheets were downloaded.

#### **Prisoners' Legal Rights Bulletin**

We continued to reach an increasing readership through our quarterly PLRB. This bulletin – to which 925 prisoners are subscribed – contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law in 2018-19, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman.

As well as prisoners, subscribers to the bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to Herbert Smith Freehills, Reed Smith and White & Case, who printed editions of the PLRB for us on a pro bono basis in 2018-19.

#### **Fundraising and Communications**

In 2018-19, PAS was most grateful to receive major grants from loyal supporters The Hadley Trust (£70,000), The AB Charitable Trust (£20,000), The Northmoor Trust (£20,000) and The Evan Cornish Foundation (£10,000), as well as numerous smaller grants of up to £5,000 each. We also received second instalments of three-year awards from The Charles Hayward Foundation (£10,000) and The Bromley Trust (£10,000) and the second and last instalment of a two-year award from The Pilgrim Trust (£5,000).

Our award (of £41,800 over three years, made in 2016 in support of our Family Law project) from The Sir Halley Stewart Trust continued in 2018-19, while our two-year award (of £17,000, also made 2016) from The Wates Foundation came to an end. Our two-year award from The Garfield Weston Foundation (£30,000 over two years) also came to an end.

PAS was again awarded Centre of Excellence status by The London Legal Support Trust, the accolade being accompanied by a contribution towards our work of £10,000.

We were awarded a new, £165,000 grant over five-years from The National Lottery Community Fund in support of our core, telephone Advice Line service, beginning with a first tranche of £15,000 in 2018-19, plus a £15,000 disbursement with which to build the capacity of the Advice Line.

The Legal Education Foundation awarded PAS a grant of £76,641 over two years to enable the charity to host a Justice First Fellow traineeship, while Julian Richer, through his Persula Foundation, awarded a grant of £35,000 in support of the new, dedicated Advice Line Caseworker role at PAS (both noted in the Chair's Report).

In a further new initiative (also listed in the Chair's report), The Tudor Trust awarded PAS a grant of £22,000, to add to a smaller grant of £2,000 from The Paul Cottingham Trust, in order to create two additions to our Self Help Toolkit series aimed at the lesbian, gay and bisexual prison community and transgender prisoners respectively.

Individual donations included a second, unrestricted £50,000 gift from a donor who wishes to remain anonymous and a three-year commitment of £10,000 per annum from Lady Edwina Grosvenor in support of our work with women. Lady Edwina also awarded PAS a gift of £8,000 towards the new Women Prisoners' Justice Group (WPJG, see the review of our Women Prisoners' Caseworker's role).

## Prisoners' Advice Service

### Trustees' annual report for the year ended 31 March 2019

PAS received a new award of £10,000 from The Tampon Tax Community Fund, also in support of our work with women prisoners.

In 2018-19 PAS received substantial support from corporate law firms, including an award of £7,500 from The Allen and Overy Foundation, two contributions of £5,000 from Reed Smith LLP, a £5,000 award from The BWB Foundation (Bates Wells Braithwaite) and £3,500 from Herbert Smith Freehills.

We raised additional funds – as well as public awareness of our work – by organising, or taking part in, various events and activities in the community. Overseen by one of our Fundraising and Communications volunteers, PAS again participated in The London Legal Support Trust's annual Great Legal Bake Sale in February 2019. The office was transformed for a week into a bakery par excellence, with our Director, Caseworkers, Fundraisers and volunteers all rolling their sleeves up. Our creations were very kindly bought by local solicitors' firms and barristers' chambers, raising £764 for PAS.

In November 2018, quizzes were held all over the country to raise funds for The London Legal Support Trust and local legal advice charities, including PAS, as part of National Pro Bono Week. The PAS Pub Quiz was held in The Rugby Tavern in Holborn, and attended by nine teams representing groups of barristers' chambers, solicitors' firms and loyal supporters of our work. The event – a hugely enjoyable evening – raised £400 to help support our activities.

Finally, in 2018-19, we continued to raise our social media profile, registering 1,005 followers on Facebook, 2,072 followers on Twitter and a LinkedIn page with 196 connections. Our website attracted 75,731 unique visitors throughout the year and we disseminated our quarterly e-newsletter to some 1,400 subscribers.

#### Thank you

We were most grateful to all our supporters in 2018-19, many of whom are listed below in note 20 to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners. There were too many of you to list here but each played a part in maintaining and expanding PAS' services over the past year. Thank you all so very much for helping us to give professional-level advice and support to a most marginalised of communities.

#### Financial review

The Statement of Financial activities shows a total surplus of £51,894 (2018: surplus of £31,295) of which a surplus of £23,150 (2018: surplus of £23,932) relates to unrestricted funds and a surplus of £28,744 (2018: surplus of £7,363) to restricted funds.

Further details of the charity's performance can be found in the Statement of Financial Activities on page 17 and the Balance Sheet on page 18.

Funding sources for the period 2018-19 included casework legal income of £64,716 (2018: £61,849) from the Legal Services Commission and other legal fees, providing a net contribution of £44,602 (2018: £39,325) before salary and overheads.

There was also income arising from restricted and unrestricted grants, as well as gifts-in-kind and donations from individuals.

# Prisoners' Advice Service

## Trustees' annual report for the year ended 31 March 2019

### Reserves policy

Free reserves held on 31 March 2019 were £109,778 (2018: £81,970) representing three months' operating costs.

As a guideline, the Management Committee aims to hold three months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

### Plans for the future

The Management Committee has set the following ongoing objectives for PAS:

- (i) To continue to provide, increase and improve a free, high quality, accessible legal advice and information service to adult prisoners in England and Wales and their legal advisers.
- (ii) To maintain publicly-funded casework.
- (iii) To increase awareness of PAS as the main provider of information about Prison Law.
- (iv) To identify the unmet needs of prisoners not currently taken up by PAS's service and expand the range of services to meet those needs.
- (v) To work towards holding three months' operating costs in reserve at any one time.

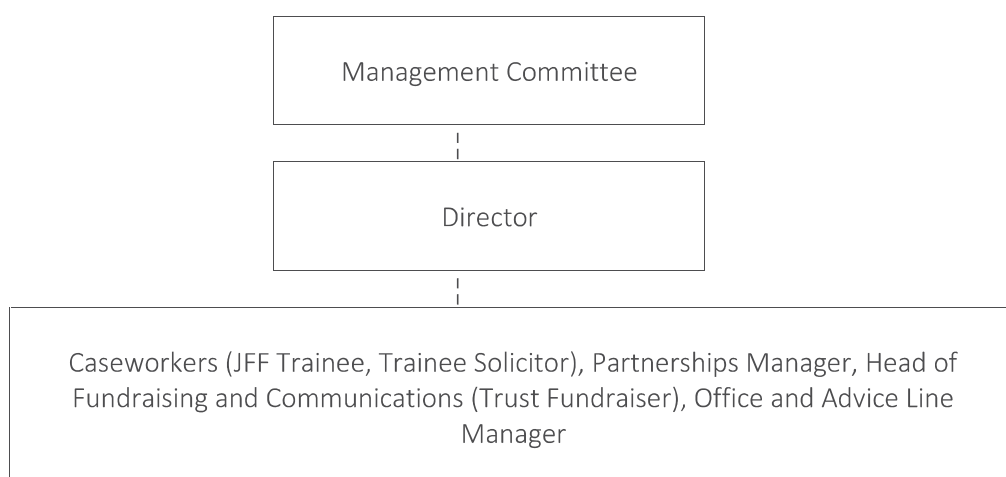
### Structure, governance and management

#### Governing Document

Prisoners' Advice Service (PAS) was founded by third sector organisations the Prison Reform Trust, Liberty, Justice, Nacro, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991. It became a company limited by guarantee on 1st April 1996 and is governed by its Articles of Association as amended by resolution on 16 October 2015.

#### Organisational Structure

The Management Committee comprised of the trustees, who are also directors of the company under company law. All Management Committee members are expected to have an interest in Prison Law and new members have an induction whereby they spend a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS was as follows:-



The Management Committee are the trustees of PAS and therefore have general control and management of the charity's administration. The Management Committee has delegated certain powers and functions to the Director

## Prisoners' Advice Service

### Trustees' annual report for the year ended 31 March 2019

including the day-to-day running of PAS. This includes the power to recruit staff to run the Company. Among other duties, they are also responsible for ensuring actions taken are in the best interest of PAS. This includes matters of finance. In this capacity, in 2018-19, they continued to liaise with the Director and Head of Fundraising and Communications at Management Committee meetings in order to discuss finances, among other matters.

The Management Committee met once a quarter in 2018-19. The Committee can vary the frequency as it feels appropriate. Its activities included:

- (i) providing input, or making decisions on, significant or strategic issues affecting the charity;
- (ii) monitoring the charity's financial position;
- (iii) checking compliance with legal and regulatory requirements;
- (iv) making any other decisions considered appropriate by the Committee;
- (v) approving the business plan.

The officers as at 31 March 2019 were:

Chair	Martine Lignon
Vice Chair	Lucy Rhodes
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

The organisation is a charitable company limited by guarantee, incorporated on 1 April 1996 and registered as a charity on 10 April 1996.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2019 was 9 (2018: 9). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

#### Risk management

The Director and Management Committee members are responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aims to ensure that appropriate action is taken where a case falls outside acceptable risk levels. Other risks to PAS are considered at the annual review of the business plan, when strengths and weaknesses are reviewed.

#### Staff members

Lubia Begum-Rob	Director /Race and Religious Discrimination Caseworker
Deborah Russo	Co-Director (until July 2018)
Nicki Rensten	Outreach Caseworker (Men's Estate)
Kate Lill	Women Prisoners' Caseworker
Laura Orger	Community Care Caseworker
Anna Fairbank	Community Care Caseworker
Harry Wade	Advice Line Caseworker (from July 2018)
Jane Finnis	Partnerships Manager

Prisoners' Advice Service  
Trustees' annual report for the year ended 31 March 2019

Alice Gambell	Justice First Fellow and Trainee Solicitor (from January 2019)
Taher Gulamhussein	Trainee Solicitor (from July 2018)
Ben Blackwell	Office and Advice Line Manager
Geof Jarvis	Head of Fundraising and Communications
Buffy Sharpe	Trusts Fundraiser

### Statement of responsibilities of the trustees

The trustees (who are also directors of Prisoners' Advice Service for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

03 / 10 / 2019

The trustees' annual report has been approved by the trustees on \_\_\_\_\_ and signed on their behalf by:

*Martine Lignon*

Martine Lignon

Chair of the Trustees

Prisoners' Advice Service  
Trustees' annual report for the year ended 31 March 2019

I report on the accounts of the charity for the year ended 31 March 2019 set out on pages 17 to 34.

**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.

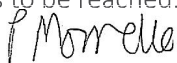
**Basis of independent examiner's statement**

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.

**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



Prisoners' Advice Service

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Unrestricted funds £	Restricted funds £	Total funds 2018 £
<b>Income from:</b>							
Donations and grants	3	250,957	78,228	329,185	250,817	99,558	350,375
Charitable activities	4	64,716	108,512	173,228	61,849	80,354	142,203
<b>Total income</b>		<b>315,673</b>	<b>186,740</b>	<b>502,413</b>	<b>312,666</b>	<b>179,912</b>	<b>492,578</b>
<b>Expenditure on:</b>							
Raising funds	5	80,675	-	80,675	81,871	-	81,871
Charitable activities	6	211,848	157,996	369,844	206,863	172,549	379,412
<b>Total expenditure</b>		<b>292,523</b>	<b>157,996</b>	<b>450,519</b>	<b>288,734</b>	<b>172,549</b>	<b>461,283</b>
<b>Net income/(expenditure) for the year</b>	8	<b>23,150</b>	<b>28,744</b>	<b>51,894</b>	<b>23,932</b>	<b>7,363</b>	<b>31,295</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>23,150</b>	<b>28,744</b>	<b>51,894</b>	<b>23,932</b>	<b>7,363</b>	<b>31,295</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		86,628	31,254	117,882	62,697	23,891	86,588
<b>Total funds carried forward</b>		<b>109,778</b>	<b>59,998</b>	<b>169,776</b>	<b>86,629</b>	<b>31,254</b>	<b>117,883</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



Prisoners' Advice Service  
Company number 3180659

Balance sheet as at 31 March 2019

	Note	2019	2018
		£	£
<b>Fixed assets</b>			
Tangible assets	12	8,878	4,658
<b>Total fixed assets</b>		<b>8,878</b>	<b>4,658</b>
<b>Current assets</b>			
Debtors	13	62,768	75,184
Cash at bank and in hand	14	143,236	145,872
<b>Total current assets</b>		<b>206,004</b>	<b>221,056</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	15	(45,106)	(107,832)
<b>Net current assets</b>		<b>160,898</b>	<b>113,224</b>
<b>Net assets</b>		<b>169,776</b>	<b>117,882</b>
<b>The funds of the charity:</b>			
Restricted income funds	16	59,998	31,254
Unrestricted income funds	17	109,778	86,628
<b>Total charity funds</b>		<b>169,776</b>	<b>117,882</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 19 to 34 form part of these accounts.

Approved by the trustees on 03 / 10 / 2019 and signed on their behalf by:

*Martine Lignon*

Martine Lignon (Chair)

*Kassim Gaffar*

Kassim Gaffar (Treasurer)

## **1 Accounting policies**

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

### **a 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Prisoners' Advice Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

### **b Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

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

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### **d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Notes to the accounts for the year ended 31 March 2019 (continued)

**e 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; refer to the trustees' annual report for more information about their contribution.

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.

**f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations and grants which the donor or funder has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g 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 fundraising and the associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice to prisoners to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h 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 programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Notes to the accounts for the year ended 31 March 2019 (continued)

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%
-------------------------------	-----

**k 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.

**l 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.

**m 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.

**n Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

## Notes to the accounts for the year ended 31 March 2019 (continued)

**3 Income from donations and grants**

	Unrestricted £	Restricted £	Total 2019 £	Unrestricted £	Restricted £	Total 2018 £
Donations and grants (see note 20)	249,512	78,228	327,740	247,949	99,558	347,507
Membership	345	-	345	240	-	240
Other income	1,100	-	1,100	2,628	-	2,628
<b>Total</b>	<b>250,957</b>	<b>78,228</b>	<b>329,185</b>	<b>250,817</b>	<b>99,558</b>	<b>350,375</b>

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2019 £	Unrestricted £	Restricted £	Total 2018 £
Barrow Cadbury	-	-	-	-	1,000	1,000
Legal Education Foundation	-	9,580	9,580	-	7,460	7,460
Trust for London	-	-	-	-	20,000	20,000
Sir Halley Stewart Trust and the						
Wates Foundation	-	9,897	9,897	-	11,421	11,421
Paul Cottingham Trust	-	2,000	2,000	-	-	-
The National Lottery Community Fund	-	30,000	30,000	-	-	-
The Tudor Trust	-	14,035	14,035	-	-	-
The Persula Foundation	-	35,000	35,000	-	-	-
Lady Edwina Grosvenor	-	8,000	8,000	-	-	-
Legal services commission fees and						
reimbursed costs	64,716	-	64,716	61,849	-	61,849
Deferred income brought forward	-	-	-	-	40,473	40,473
<b>Total</b>	<b>64,716</b>	<b>108,512</b>	<b>173,228</b>	<b>61,849</b>	<b>80,354</b>	<b>142,203</b>

## Notes to the accounts for the year ended 31 March 2019 (continued)

**5 Cost of raising funds**

	2019 £	2018 £
Staff costs	58,730	56,428
Fundraising	831	704
Office costs	4,948	6,610
Premises costs	7,710	8,726
Support costs (see note 7)	6,092	6,271
Governance costs (see note 7)	2,364	3,132
	<u>80,675</u>	<u>81,871</u>

All cost of raising funds is unrestricted expenditure.

The allocation of office costs and premises costs between cost of raising funds, charitable activities, and support and governance costs has been changed in the comparative figures to conform with a more accurate method used in the current year figures.

**6 Analysis of expenditure on charitable activities**

	Total 2019 £	Total 2018 £
Staff costs	239,272	210,709
Staff expenses and training	14,562	13,429
Legal and casework costs	20,113	22,524
Toolkits	5,768	32,305
Office costs	20,160	24,683
Premises costs	31,410	32,583
Professional fees	-	3,116
Support costs (see note 7)	27,778	26,717
Governance costs (see note 7)	10,781	13,346
	<u>369,844</u>	<u>379,412</u>
Restricted expenditure	157,996	172,549
Unrestricted expenditure	211,848	206,863
	<u>369,844</u>	<u>379,412</u>

# Prisoners' Advice Service

## Notes to the accounts for the year ended 31 March 2019 (continued)

### 7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2019 £
Staff costs	Time spent	19,161	9,375	28,536
Office costs	Time spent	1,614	790	2,404
Finance and professional fees	Time spent	10,579	-	10,579
Premises costs	Time spent	2,515	1,231	3,746
Independent examination	Time spent	-	1,750	1,750
		<hr/>	<hr/>	<hr/>
		33,869	13,146	47,015
		<hr/>	<hr/>	<hr/>

#### **Allocated as follows:**

Cost of raising funds		6,092	2,364	8,456
Charitable activities		27,778	10,781	38,559
		<hr/>	<hr/>	<hr/>
		33,870	13,145	47,015
		<hr/>	<hr/>	<hr/>

#### *Year ended 31 March 2018*

	Basis of apportionment	Support £	Governance £	Total 2018 £
Staff costs	Time spent	20,031	9,665	29,696
Office costs	Time spent	2,347	1,132	3,479
Professional fees	Time spent	7,513	-	7,513
Premises costs	Time spent	3,097	1,495	4,592
Independent examination	Time spent	-	4,186	4,186
		<hr/>	<hr/>	<hr/>
		32,988	16,478	49,466
		<hr/>	<hr/>	<hr/>

#### **Allocated as follows:**

Cost of raising funds		6,271	3,132	9,403
Charitable activities		26,717	13,346	40,063
		<hr/>	<hr/>	<hr/>
		32,988	16,478	49,466
		<hr/>	<hr/>	<hr/>

The basis on which support costs have been calculated was changed in the current year, and the change was retrospectively applied to the comparative year.



## Notes to the accounts for the year ended 31 March 2019 (continued)

**8 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2019	2018
	£	£
Depreciation	3,524	2,649
Operating lease rentals:		
Property	28,500	28,395
Other	3,028	3,028
Independent examiner's fee	1,750	4,186

**9 Staff costs**

Staff costs during the year were as follows:

	2019	2018
	£	£
Wages and salaries	279,573	248,442
Social security costs	23,605	20,121
Pension costs	13,373	12,426
Other benefits	9,987	15,844
	<hr/>	<hr/>
	326,538	296,833
	<hr/> <hr/>	<hr/> <hr/>
<b>Allocated as follows:</b>		
Cost of raising funds	58,730	56,428
Charitable activities	239,272	210,709
Support costs	19,161	20,031
Governance costs	9,375	9,665
	<hr/>	<hr/>
	326,538	296,833
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2018: Nil).

The average number of staff employed during the period was 11 (2018: 10).

The average full time equivalent number of staff employed during the period was 8 (2018: 7).

The key management personnel of the charity comprise the trustees and the Joint Managing Solicitors. The total employee benefits of the key management personnel of the charity were £57,697 (2018: £72,585).

## Notes to the accounts for the year ended 31 March 2019 (continued)

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

One trustee received travel and subsistence expenses during the year of £180 (2018:£303).

Aggregate donations from related parties were £800 (2018: £Nil).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2018: nil).

**11 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**12 Fixed assets: tangible assets**

	Office fixtures and equipment £
<b>Cost</b>	
At 1 April 2018	14,640
Additions	7,744
Disposals	(4,199)
	<hr/>
At 31 March 2019	18,185
	<hr/> <hr/>
<b>Depreciation</b>	
At 1 April 2018	9,982
Charge for the year	3,524
Disposals	(4,199)
	<hr/>
At 31 March 2019	9,307
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2019	8,878
	<hr/> <hr/>
At 31 March 2018	4,658
	<hr/> <hr/>

# Prisoners' Advice Service

## Notes to the accounts for the year ended 31 March 2019 (continued)

### 13 Debtors

	2019 £	2018 £
Trade debtors	45,554	54,671
Other debtors	17,214	20,513
	<hr/>	<hr/>
	62,768	75,184
	<hr/> <hr/>	<hr/> <hr/>

### 14 Cash at bank and in hand

	2019 £	2018 £
Cash at bank and on hand	143,236	145,872
	<hr/>	<hr/>
	143,236	145,872
	<hr/> <hr/>	<hr/> <hr/>

### 15 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	4,343	8,678
Other creditors and accruals	33,449	43,105
Deferred income	-	50,000
Taxation and social security costs	7,314	6,049
	<hr/>	<hr/>
	45,106	107,832
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2019 (continued)

**16 Analysis of movements in restricted funds**

	Balance at 1 April 2018 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Community	6,333	19,478	-	(22,811)	-	3,000
Regional	4,500	15,000	-	(17,000)	-	2,500
Women	3,333	38,750	17,897	(41,180)	-	18,800
Legal education	-	-	9,580	(7,922)	-	1,658
Immigration	1,000	-	-	(1,000)	-	-
Outreach	10,000	5,000	-	(10,000)	-	5,000
LGBT	-	-	16,035	(16,035)	-	-
Advice Line	-	-	65,000	(35,960)	-	29,040
Other	6,088	-	-	(6,088)	-	-
Total	31,254	78,228	108,512	(157,996)	-	59,998

# Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2019 (continued)

## Comparative period

	Balance at 1 April 2017 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2018 £
Community	13,020	34,895	40,216	(81,798)	-	6,333
Regional		26,400	-	(21,900)	-	4,500
Women	-	20,500	-	(17,167)	-	3,333
Legal education	-	-	15,978	(15,978)	-	-
Immigration	5,000	1,000	20,000	(25,000)	-	1,000
Outreach	-	10,000	-	-	-	10,000
Other	5,871	6,763	4,160	(10,706)	-	6,088
<b>Total</b>	<b>23,891</b>	<b>99,558</b>	<b>80,354</b>	<b>(172,549)</b>	<b>-</b>	<b>31,254</b>

## Name of restricted fund

### Description, nature and purposes of the fund

Community	To meet the salary and other costs of the charity's community care projects. These include advice with older, disabled and women prisoners prior to their release and upon release.
Regional	To meet costs incurred in donor specified regions and designated outreach clinics.
Women	To support our caseworkers' work with women prisoners.
Legal education	A project to fund the production and distribution of legal self-help "toolkits" for prisoners.
Immigration	Salaries and training of legal caseworkers to provide specialist immigration legal advice to detained women foreign nationals.
Outreach	The salary cost of the caseworker for the charity's outreach service.
Other	The costs of replying to correspondence from prisoners and incudes other donations with restricted purposes.

# Prisoners' Advice Service

## Notes to the accounts for the year ended 31 March 2019 (continued)

### 17 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	86,628	315,673	(292,523)	-	109,778
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	86,628	315,673	(292,523)	-	109,778
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

#### Comparative period

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 1 April 2018 £
General fund	62,697	312,666	(288,735)	-	86,628
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	62,697	312,666	(288,735)	-	86,628
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
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General fund	The free reserves of the charity
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### 18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2019 £
Tangible fixed assets	8,878	-	8,878
Net current assets/(liabilities)	100,900	59,998	160,898
	<hr/>	<hr/>	<hr/>
Total	109,778	59,998	169,776
	<hr/>	<hr/>	<hr/>

# Prisoners' Advice Service

## Notes to the accounts for the year ended 31 March 2019 (continued)

### Comparative period

	General fund £	Restricted funds £	Total 2018 £
Tangible fixed assets	4,658	-	4,658
Net current assets/(liabilities)	81,970	31,254	113,224
Total	86,628	31,254	117,882

### 19 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2019 £	2018 £	2019 £	2018 £
Less than one year	28,500	28,500	1,514	3,028
One to five years	703	29,203	-	1,514
	29,203	57,703	1,514	4,542



## Notes to the accounts for the year ended 31 March 2019 (continued)

**20 Analysis of donations and grants received**

	2019	2018
	£	£
<b>Core funding - unrestricted</b>		
The Northmoor Trust	20,000	15,000
The AB Charitable Trust	20,000	20,000
Allen and Overy Foundation	7,500	5,000
The Bromley trust	10,000	10,000
The Bates Wells Braithwaite Foundation	5,000	-
The Paristamen CIO	500	-
Garfield Weston Foundation	-	30,000
The Hadley Trust	70,000	70,000
Herbert Smith Freehills	3,500	3,500
The KW Charitable Trust	500	-
The Bewley Charitable Trust	500	-
The Leigh Trust	2,000	2,000
The London Legal Support Trust	10,000	10,000
The P&C Hickinbotham Charitable Trust	-	1,000
Reed Smith LLP	10,000	-
The William Allen Young Charitable Trust	2,000	2,000
Other donations	88,012	79,449
<b>Total unrestricted donations and grants</b>	<b>249,512</b>	<b>247,949</b>

Of the other unrestricted donations, £62,500 relates to one donor (2018: £62,500).

**Restricted donations and grants****Community**

The Constance Travis Charitable Trust	4,000	-
The WO Street Charitable Foundation	3,500	-
The Harrison-Frank Family Foundation (UK) Limited	3,000	3,000
The Mulberry Trust	3,000	3,000
The Alchemy Foundation	-	1,000
Austin and Hope Pilkington Trust	-	1,000
Global Giving	-	6,000
The Alice Ellen Cooper Dean Charitable Foundation	5,000	5,000
The Beatrice Laing Trust	-	2,500
Cameron McKenna Foundation	-	250
The Leathersellers' Company Charitable Fund	-	5,000
Global Giving	978	-
The Drapers' Charitable Trust	-	3,000
The Hobson Charity	-	5,145
	<b>19,478</b>	<b>34,895</b>

# Prisoners' Advice Service

## Notes to the accounts for the year ended 31 March 2019 (continued)

### **Regional**

The Charles Irving Charitable Trust	2,500	2,400
1989 William Charitable Trust	-	3,500
The Metropolitan Masonic Charity	2,000	-
CB and HH Taylor 1984 Trust	-	2,000
The Dischma Charitable Trust	-	2,000
Essex Community Foundation	5,000	5,000
Jessie Spencer Trust	500	500
Oakdale Trust	-	1,000
Peter Minet Trust	-	5,000
The Walter Guinness Charitable Trust	4,000	4,000
The Harry Payne Fund/The Heart of England Community Foundation	1,000	1,000

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	15,000	26,400
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### **Women**

The Michael and Shirley Hunt Charitable Trust	750	-
The Eleanor Rathbone Charitable Trust	3,000	-
Charles Hayward Foundation	10,000	10,000
Pilgrim Trust	5,000	10,000
The London Community Foundation/The Tampon Tax Community Fund	10,000	-
Lady Edwina Grosvenor	10,000	-
The Rhiannon Trust	-	500

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	38,750	20,500
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### **Immigration advice**

G H Roberts Trust	-	1,000
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	-	1,000
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# Prisoners' Advice Service

## Notes to the accounts for the year ended 31 March 2019 (continued)

### ***Outreach***

The Evan Cornish Foundation	-	10,000
The Law Society Charity	5,000	-

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	5,000	10,000
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### ***Other***

Reed Smith	-	5,000
Other	-	1,763

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	-	6,763
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<b>Total restricted donations and grants</b>	<b>78,228</b>	<b>99,558</b>
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