

Company number: 03180659

Charity Number: 1054495



Prisoners' Advice Service

Trustees' annual report and financial statements

For the year ended 31 March 2024

**PRISONERS' ADVICE SERVICE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

The trustees who served during the year and since the year-end are as follows:

Dominique Webb	Chair	from 1 October 2023 onwards
Martine Lignon	Chair	to 30 September 2023
Harry Dodd	Vice Chair	from 1 October 2023 onwards
Tom Gilliard-Burden	Vice Chair	resigned as trustee 30 September 2023
Kassim Gaffar	Treasurer	
Andrea Barba		appointed as trustee 1 October 2023
Peter Coll		appointed as trustee 1 May 2024
Jeanne Harrison		resigned as trustee 19 October 2023
Jeremy Harrison		
Hannah Kay		
Katie Le-Billon		
Joy Lewis		appointed as trustee 1 April 2023
Mandy Mahil		resigned as trustee 28 April 2024
Rachel Helen Mathieson		resigned as trustee 1 April 2023

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Charity Registration Number: 1054495

Company Registration Number: 03180659

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Independent Examiner Kate Adderley CA
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PRISONERS' ADVICE SERVICE CHAIR'S REPORT FOR THE YEAR ENDED 31 March 2024

It is with great pleasure and pride that I introduce my first independently examined accounts for Prisoners' Advice Service (PAS) for the financial year 2023-24. I took over the position of Chair of the Trustees in October 2023, replacing Martine Lignon, who stepped down from the role after nine years and took up her place as a PAS trustee once more. We all at PAS owe Martine a great debt of thanks for her years of hard work and dedication to PAS, and I am delighted that she has agreed to remain on the Board of Trustees, helping all of us to keep up to date with new developments in the sector.

I am pleased to relate that, throughout the year, PAS continued to fill the large gap that exists in access to justice for adult prisoners in England and Wales, through the provision of our telephone Advice Line, Letters Clinic, Outreach Clinics, end-to-end legal casework, Self-Help Toolkits, Guides and Information Sheets, and triannual publication, *Prisoners' Legal Rights Bulletin* (PLRB).

The charity continued to provide free advice and information to adult prisoners from qualified solicitors regarding their legal, human and healthcare rights, the Prison Rules and the conditions of their imprisonment. We also advised women prisoners on matters of Family Law, and those prisoners who faced issues relating to being both imprisoned under criminal law and detained under immigration powers, on Immigration Law. PAS provided support and representation not replicated by the state, local authorities, any other third sector organisation or private business, or that did not qualify for Legal Aid.

In 2023-24, PAS successfully responded to 32,896 calls to our Advice Line service. We received 1,070 letters from service-users, and sent out 5,843 letters or related items in response. 71 Outreach Clinics were delivered within prison walls, during which we saw 513 prisoners both face-to-face and one-to-one across 15 prisons. Given our small team of staff and limited resources, I am continually impressed with the volume and quality of services that PAS manages to provide.

As a result of contacts made via these services, 2023-24 saw PAS open 83 new end-to-end legal cases on behalf of prisoners, with issues that included recall, parole, IPP sentences, life sentences, human and disability rights and two judicial reviews.

Our Toolkits, Guides and Information Sheets were downloaded from the website on 30,455 occasions. These include four guides to Family Law for women, with advice on what to do when their children are being adopted, information on making complaints of racism, guides to LGBT+ rights and titles such as: Care for Prisoners Who Are Ill or Disabled; Disability Discrimination; Foreign National Prisoners; Healthcare Complaints. A selection of these guides also remained available in prison libraries.

We warmly welcomed two new members to the Board of Trustees in 2023-24 – Joy Lewis and Andrea Barba – and, since the year-end, a third – Peter Coll – and I gratefully acknowledge the sustained and highly professional engagement of all 12 trustees who served throughout the year, and who 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.

Finally, on behalf of the Management Committee, I would like to express my gratitude to, and admiration for, all those who helped PAS to achieve its charitable aims in 2023-24. I particularly thank all of the committed and hard-working staff, 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 work with prisoners throughout the year. It is a privilege to work alongside you.

Dominique Webb
Chair of the Board of Trustees / Management Committee

PRISONERS' ADVICE SERVICE TRUSTEES' REPORT FOR THE YEAR ENDED 31 March 2024

The trustees present their report and the unaudited financial statements for the year ended 31 March 2024. Included within the Trustees' Report is the Directors' Report (above) as required by company law.

Reference and administrative information set out on page 1 form 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.

OBJECTIVES AND ACTIVITIES

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;
- (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.

Our main activity is to ensure that legal advice and representation are accessible to all adult serving prisoners in England and Wales, regardless of their ability to pay, and, particularly, concerning the application of the Prison Rules and the conditions of their imprisonment. The charity strives to fill the large gap that exists in access to justice for serving prisoners and our work safeguards the social welfare of prisoners when prison authorities overlook, or ignore, their legal and human rights.

PAS pursues prisoners' calls for help about their treatment in prison by providing advice and information and, where appropriate, taking legal action.

Examples of issues PAS can advise upon include: adjudications, categorisation, contact with children, discrimination, foreign national prisoners, healthcare, human rights, indeterminate sentences, LGBT+ prisoners, life sentences, parole, probation, property, recall, resettlement.

The achievement of our aims will ensure that we are delivering relief to, and contributing to the potential rehabilitation of, serving prisoners. Often, the first obstacle that prisoners face in asserting their legal rights is that they do not know them. Our services inform, educate and support prisoners, thereby stimulating engagement and better mental health, and supporting rehabilitation.

Strategies

PAS runs a number of free services: the telephone Advice Line, Letters Clinic, Outreach Clinics, legal casework, legal information resources and a subscription-based rights bulletin (free to prisoners). Through these services, prisoners are provided with legal information, advice, assistance and representation.

Significant activities and how they contribute to achieving our objectives

- Our telephone Advice Line, by which we deliver legal advice, is open three days every week: Monday, Wednesday and Friday. Our telephone number is globally cleared within all prisons throughout England and Wales, meaning that every prisoner is permitted to call us. In addition, we deliver advice via a Freephone service specifically for women prisoners on a Tuesday morning. This number is cleared within all women's prisons.
- Our Letters Clinic, which can dispense more detailed legal advice.
- Outreach Clinics inside prisons across England and Wales, where one-to-one sessions benefit vulnerable prisoners, prisoners with low levels of literacy and those whose first language is not English.
- End-to-end legal casework on behalf of prisoners whose situations would benefit from the action. In opening cases, we ensure that prisons are made aware that they cannot get away with abusing, or ignoring, prisoners' rights, and influence prison policy in the longer term.
- Self-Help Toolkits, Guides and Information Sheets, designed to help prisoners understand and undertake some of the simpler legal processes by themselves.
- Our *Prisoners' Legal Rights Bulletin*, which is free-of-charge to prisoners and shares information about key cases and changes in Prison Law.

Measuring success

The work of PAS' Caseworkers is monitored via: bi-monthly casework meetings with all PAS' Caseworkers and its Director; individual meetings with the Director; regular Management Committee meetings. All prison visits and cases are logged on our databases and filed as required by PAS' contract with the Legal Aid Agency. Success is measured regularly, based on the number of prisoners advised by phone and letter, the number of Outreach Clinics delivered and prisoners seen one-to-one, and by the number of legal cases taken on and the results of those cases.

Evaluation is recorded through the feedback of service-users. For a selection of prisoners, telephone monitoring feedback sheets are completed by the Caseworker while speaking with the service-user. At Outreach Clinics, prisoners give feedback via questionnaires, which are designed to collect both qualitative and quantitative data. Similar questionnaires, along with a Freepost return envelope, are sent out to prisoners with all letters. Quantitative data is also collected from our Access databases, and our telephone and letters records. Qualitative comments are particularly useful in determining whether our actions are resulting in improved conditions and awareness, and any changes we can make to further improve our services.

Volunteers

Volunteers from local (London-based) corporate law firms play a vital role in the day-to-day running of PAS services, with some 40 attending our London office over a typical year. Their main purpose is to assist Caseworkers by responding to the large volume of general enquiries – particularly by post – as well as helping with casework.

Charity Commission guidance

In 2023-24, PAS' trustees paid due regard to the guidance published by the Charities Commission on public benefit when exercising their powers and duties, where relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

Director

In 2023-24, Lubia Begum-Rob continued in her role as Director of PAS. She was responsible for the day-to-day running of the charity on behalf of the Management Committee, and her duties involved a mix of advice, advocacy, litigation, staff and volunteer management and fundraising.

In her role as Caseworker, Lubia answered telephone calls and letters from prisoners and pursued several cases on prisoners' behalf, undertaking a mixture of parole board cases, and public law challenges.

Throughout 2023-24, Lubia represented PAS as an executive committee member of the Association of Prison Lawyers (APL), while PAS continued its membership of the following professional bodies: CLINKS, the Criminal Justice Alliance, the Immigration Law Practitioners' Association, 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 2023-24, Lubia oversaw the development of PAS' annual events which moved towards a greater focus on prisoners' narratives. To that end PAS was exceedingly fortunate in procuring two television screenwriters to talk about their work in creating prison dramas for mass consumption. Jimmy McGovern and Helen Black were joined by former PAS co-Director Debora Russo, who talked about the first-hand prisoners' stories she had collected from prisons in Scotland as a part of her PhD studies.

Director's Case Study

Lubia accepted instructions from several prisoners in a high security prison who faced a number of sanctions following their decision to carry out a peaceful protest in an exercise yard by sitting-in and refusing to return to their cells. These prisoners had been unsuccessful in resolving their grievances about the continuation of the restrictive pandemic regime on their wings despite the ostensible return to the pre-covid operations. During the sit-in the prisoners stayed silent, only repeating their demand to staff that the prison run a post-covid regime as was their due, and returned peacefully to their wings when the security governor demanded it. They expected, and were placed, on report for refusing to return to their cells when initially ordered to do so. In addition, several of the prisoners were segregated allegedly for instigating the infraction, and all the prisoners involved were referred to the police for committing alleged mutiny, despite the absence of any aggressive words or actions. Prison mutiny is a distinct criminal offence that requires engagement in conduct intended to overthrow the lawful authority of the governor and carries a prison sentence of up to 10 years if found guilty.

Lubia provided legal advice and information to some 10 prisoners facing adjudication charges, segregation and police investigation. She assisted in the preparation of the prisoners' defence that they were entitled to exercise their right to gather and protest peacefully under Articles 10 and 11 of the Human Rights Act, which the adjudicating governor was obliged to consider when assessing the charges against the prisoners. As a result of Lubia's work, all of the prisoners were returned to their wings from the segregation unit, and the police returned a decision refusing to proceed with mutiny charges against any of the prisoners. Finally, the governor concluded that failing to return to their cell when ordered to do so did not trump their right to peaceful assembly and protest.

Caseworker and Partnerships Manager

In 2023-24, Jane Finnis continued in her joint role as Caseworker and Partnership Manager. In addition to casework duties, she was responsible for the line-management of Kate Lill (Women Prisoners' Caseworker).

Jane continued to develop the role of Partnerships Manager at PAS, responsible for overseeing the relationships between the charity and the various corporate law firms that assist us with – amongst other things - volunteers. There are two forms of corporate volunteering at PAS: the first entails those

helping attending PAS' office to work to a rota for a half-day at a time; the second involves volunteers responding to prisoners' letters remotely, while working from their own offices.

With regard to the first type, in 2023-24, Jane oversaw PAS' continued work with six law firms – Cooley LLP, Dentons, Gibson Dunn, Herbert Smith Freehills, Reed Smith and White & Case – while, in early 2024, three more firms joined this programme: Simmons & Simmons, who returned as a partner, and Norton Rose and Proskauer, who began working with PAS for the first time, receiving relevant training beforehand. These volunteers assisted PAS by responding to letters from prisoners, with research and, for those with greater experience, with case files and assisting at Outreach Clinics. Jane was also responsible for the remote Letters Clinic, where volunteers from Reed Smith, Herbert Smith Freehills, Cooley LLP, Gibson Dunn and Dentons responded to letters (and phone queries from the Advice Line) from their own offices. Some were given access to our server, thereby avoiding any data protection issues and saving PAS the cost of printing and posting. Volunteers from Norton Rose will begin participating in the Letters Clinic in 2024-25.

Finally, our corporate partners continued to provide assistance with the production of the *Prisoners' Legal Rights Bulletin*, both by drafting case summaries and with its printing. A number of the firms involved also funded our work directly with grants or donations (see fundraising report below).

Caseworker and Partnerships Manager Case Study

Despite our best efforts, it is not always the case that PAS is successful in helping prisoners. In 2023-24, this was the case for Prisoner A, who has been a client of PAS for many years, and whose story is complex and heart-rending. A Vietnamese national, she had come to the UK with her family as a young adult. She was convicted of grievous bodily harm (GBH) in 2008 and was given an indeterminate Imprisonment for Public Protection (IPP) sentence. This is the sentence that became so infamous that it was abolished in 2012, although, sadly, not retrospectively. At the time of writing, Prisoner A is among the nearly 3,000 prisoners still serving IPP sentences. Her original tariff of imprisonment was two and a half years, but this expired in 2010. She had therefore been in prison for 14 years over her tariff.

A person serving an IPP sentence can only be released on licence if this is directed by the Parole Board. The Board may release a prisoner if it considers their risk low enough to be managed in the community and that it is no longer necessary for them to remain in prison. Prisoner A's case has been reviewed a number of times by the Parole Board, but it has remained unmoved, not willing to accept that Prisoner A's risk was low enough to release due to the particular difficulties in her case.

Firstly, Prisoner A has both language and learning difficulties. Despite the time she has spent in the UK her English is minimal. Although she has been assessed multiple times by both psychologists and psychiatrists, no diagnosis of mental illness has been made, nor are the exact nature of her learning difficulties clear. However, her IQ is low. As a result of these issues, it has proven impossible to enrol her on offending behaviour courses to demonstrate reduced risk, and any work done individually with her has largely been 'forgotten' shortly afterwards.

Secondly, although the offender managers and psychologists who have worked with Prisoner A are supportive of her release, her "outside" probation officer, who has supervised her since before her conviction for GHB, has resolutely and, in PAS' view, unreasonably, disagreed with their recommendations and assessments of her risk. Her probation officer considers her risk to be high and unmanageable, and the Board has hitherto found in favour of this assessment. Prisoner A's next review will take place late in 2024, and PAS has already organised another independent psychologist to assess her. It is our hope that the psychologist will submit a supportive report. However, we believe that, until Prisoner A's probation officer is changed, the chances of persuading the Board to release her are slim.

Caseworker (specialising in Foreign National Prisoners)

In 2023-4, Nicki Rensten, continued to advise prisoners through telephone, letter and outreach sessions, and maintained a varied and complex caseload of legally aided and pro bono matters, including parole applications, Category A reviews and complaints about release licence conditions.

Much of Nicki's work continued to focus on assisting Foreign National Prisoners (FNPs), including advice on the application of the early removal scheme, repatriation to prisons abroad, extradition, and the ways in which an immigration status affects other prison processes such as categorisation and applications for release on temporary licence.

In 2023-24, 12% of callers to the Advice Line, 5% of letter-writers and 19% of Outreach Clinic attendees were FNPs. Nicki opened 21 end-to-end cases on behalf of prisoners in 2023-24.

Caseworker Case study

Nicki represented a Category A prisoner, Prisoner B, in a legal challenge to a decision to refuse him permission to be visited by a friend. Category A is the highest security classification for prisoners, and visitors to these prisoners are subject to a level of checks by prisons and the police not imposed on the visitors of prisoners in lower security categories. Nonetheless, very few would-be visitors are excluded, and Prisoner B had a considerable number of visitors.

The reasons for deciding to exclude this visitor were arbitrary. We wrote to the prison governor and when the decision was not overturned, lodged a judicial review application with the court. Prisoner B was then transferred to another prison. We corresponded with the new prison and asked the court not to proceed with the judicial review application while we persuaded it to clear the visitor. This was successful so we were able to close the case without the need for a court hearing.

Women Prisoners' Caseworker

Our work with women prisoners over the year was again carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker.

Women in prison are highly likely to be victims as well as offenders. Over half of women in prison report having suffered domestic violence, with 53% having experienced emotional, physical or sexual abuse as a child (Prison Factfile February 2024). Many women have mental health needs and histories of abuse. Self-harm is at a record high (Prison Factfile February 2024)

Women prisoners require specialist attention because two thirds are primary carers for young children. Many women prisoners are subject to short custodial sentences (three months) for minor crimes such as Council Tax evasion or shoplifting. These can, nevertheless, have a catastrophic impact, causing women to lose their homes and jobs or have children taken into care, or, worse, adopted (some 2,000 children every year). (Vallely & Cassidy, The Independent, 2012).

In 2023-24, women accounted for 7% of callers to our Advice Line and 12% of letter-writers, despite making up only 4% of the prison population. 13% of Outreach Clinic attendees were women and 17 end-to-end cases opened were in support of women, 20% of all cases opened in 2023-24.

Women Prisoners' Caseworker Case Study

We acted on behalf of Prisoner C, a vulnerable woman suffering acute mental ill-health as a result of her ongoing, chaotic, substance abuse issues. Then 53, Prisoner C had a long history of repeat offending, starting when she was 17 years old, and had herself been a victim of both physical and sexual violence. When she contacted PAS, Prisoner C had been recalled to prison once again, and was facing a Parole Board hearing to determine whether she could be released.

Prisoner C had been recalled – for relapsing into drug misuse – only weeks after her previous release. Historically, upon discharge, she had typically been housed either in Approved Premises alongside other active substance abusers, or in similarly non-supportive accommodation. She had also been released homeless. This cycle, coupled with a lack of opportunity to address her addiction issues whilst in prison (the sentences she had served being too short), meant she was repeatedly recalled for this relatively inoffensive infraction. PAS represented Prisoner C at her recall proceedings and, having sourced the funding, recommended that she be released to a residential rehabilitation centre in order to receive the support necessary to overcome her addictions.

In the run up to the Parole Board hearing, it became clear that the funding for this placement was available only for a limited period; indeed, the offer would expire in a matter of days. Ordinarily, the Parole Board has up to fourteen days to issue a decision after a hearing, but this would have meant the loss of the placement for Prisoner C. PAS corresponded with her community probation officer, the funding providers and the rehabilitation facility to impress upon them the necessity of securing the placement for her. We made submissions to the Parole Board, explaining the urgency of the matter, that their decision be delivered quickly.

Following PAS' involvement, the Parole Board was prompt in its response and Prisoner C was successfully released to the residential rehabilitation facility, where she was able to access the professional support she so desperately needed.

Community Care Caseworker

In 2023-24, PAS' Community Care Caseworkers continued to provide specialist advice and assistance to older prisoners, prisoners with intellectual and/or physical disabilities, those with chronic health issues, or poor mental-health, and those with learning difficulties, across England and Wales.

The year began with part-time caseworker Katie Knafler in post until 23 June 2023, when the position was taken over by Marte Lund on a full-time basis. On 7 May 2024, having gone down to part-time hours, Marte was joined in post by Laura Orger, who had originally filled the Community Care Caseworker role until 15 October 2022. A second previous incumbent, Anna Fairbank, continued as Community Care Consultant until 30 April 2024.

Throughout 2023-24, the Community Care Caseworkers were frequently asked for assistance when 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. Outcomes for elderly or ill prisoners, or those with disabilities, included obtaining timely, appropriate medical treatment, adaptations to cells, mobility aids and reasonable adjustments to prevent unfavourable treatment.

In 2023-24, older prisoners made up 21% of callers to our Advice Line, 41% of letter-writers and 19% of outreach attendees. 51% of callers to the Advice Line, 69% of letter-writers and 65% of outreach attendees self-identified as suffering from a disability, a chronic health condition, mental health issues or learning difficulties. The Community Care Caseworkers opened 13 end-to-end legal cases in 2023-24.

Community Care Caseworker Case Study

PAS successfully represented a vulnerable young adult, Prisoner D, at his oral hearing before the Parole Board, following a recall to prison. Prisoner D was serving a sentence of 27 months for robbery. Prior to this, the prisoner, who was also a refugee, had been of no fixed abode and was homeless. On his conditional discharge, halfway through this sentence, he had also been released homeless.

With no bank account, address or a telephone number, he would spend his days going to charities where he could get food and water, to the council to ask for housing, and to the job centre to ask for help with applying for Universal Credit. He slept on the street and, when it was too cold outside, or at night-time, he would sit on buses to keep warm. He had been released with medication for his mental health but he didn't know how to get any more when it ran out.

Prisoner D was recalled when he was caught stealing a bottle of whiskey from a supermarket, and arrested for actual bodily harm (ABH) and theft. He pleaded guilty to theft but the ABH charge was dropped. He told the police that he drank because he was homeless and cold. Though he was motivated to obtain work and lead a pro-social life in the UK, he had been unable to do so without any support in helping him to apply for benefits, housing or a bank account.

Katie Knafler originally represented Prisoner D in making representations before the Parole Board's paper review. Although she argued that he should be re-released, the Parole Board did not consider that a decision could be made without an oral hearing.

Prior to his oral hearing, Prisoner D's Community Offender Manager had prepared a risk management plan that included a stay at an Approved Premises, appointments with medical practitioners, referrals to the training and education service, and to housing charities to assist him with finding accommodation. Marte argued that this was sufficient to manage the client's risks on release.

At the time of Prisoner D's hearing, his sentence end date was approaching. Marte successfully argued that because the Parole Board may consider risk after sentence expiry, directing Prisoner D's release early would ensure that he could secure accommodation at an Approved Premises (AP), benefits and employment with the support of probation prior to the end of his sentence, making recidivism less likely. At the AP, he would be supported in applying for benefits and housing, and his probation officer would be able to refer him to organisations that could assist him further. If Prisoner D had been released at his sentence end date, he would have had no such support and would likely have ended up on the street homeless again. The Parole Board accepted that the public would be better protected if the client received the proposed support now.

Advice Line Caseworker

In 2023-24, Advice Line Caseworker, Sabrina Boudra, dispensed advice and support to prisoners who reached out to PAS for help using our telephone Advice Line. She was responsible – along with Office and Advice Line Manager, Ben Blackwell – for being first point of contact when prisoners telephone the Advice Line, and for triaging callers before connecting them to Caseworkers. She also maintained a portfolio of service-users of her own.

Advice Line Caseworker Case Study

Prisoner E contacted PAS after being moved to a jail that was prohibiting all communication between him and his partner, who was also incarcerated, but in a different prison. His partner's prison was allowing contact and the two had been communicating while Prisoner E was being held at a previous establishment. The two had been co-defendants, and the prison was using this fact to ban contact, citing impact on the rehabilitation of the prisoner, without providing any explanation as to the actual risk, or whether any lesser measures had been considered.

The prisoners had been in a relationship for over a decade, and Prisoner E relied heavily on his partner's support as he suffered from poor mental health and wasn't receiving any visitors. He asked PAS to help him regain contact with his partner.

PAS advised Prisoner E on inter-prison communication and agreed to take on his case and write to the prison on his behalf. In doing so, we reminded it of its obligations under Article 8 of the European Convention on Human Rights, which safeguards a person's right to a private and family life, home and correspondence, and of the fact that any restriction on communication must be proportionate and necessary. We argued that the decision to ban communication between the prisoners was unreasonable, given that it is very easy to monitor inter-prison communication and there had been no indication that contact between the two while Prisoner E was at his previous jail had impacted his risk to the public, or his rehabilitation.

We asked for the prison to provide us with a detailed explanation of how they believed communication with his partner would impede Prisoner E's rehabilitation, and why monitoring their communication would not be sufficient to mitigate risk. PAS promptly received a response from the prison, stating that communication between the two prisoners had been reinstated, and that it would review any other similar cases located there.

Telephone Advice Line

Our core Advice Line service 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. Over the course of 2023-24, PAS successfully responded to 32,896 calls from prisoners.

Letters Clinic

The Letters Clinic provides the opportunity to convey more detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users. In 2023-24, PAS received 1,070 letters from service-users, and sent out 5,843 letters or related items in response.

Outreach Clinics

We provide advice on a one-to-one basis at legal advice outreach sessions, which are often held in prison libraries. Any prisoner can sign up to attend these sessions. At the clinics, Caseworkers provide expert advice on a vast range of issues, from missing items of property to complex issues relating to recall procedures and sentence calculation. In 2023-24, PAS delivered 71 Outreach Clinics within prison walls, seeing 513 prisoners face-to-face across 15 prisons in England and Wales.

Legal Casework

In the year 2023-24, PAS Caseworkers took on 83 legal cases. Taking on cases goes further than the provision of one-off / limited telephone or letter advice, or a single exchange with a prison regarding a client's problem, and instead entails a more thorough assessment of whether the prisoner has a legal case to challenge their treatment. Often, we act for prisoners by writing representations on their behalf and attending hearings to advocate for them.

In 2023-24, we continued to deliver the Prison Law element of our work by acting as agents for a law firm with a Prison Law contract. At the time of writing, this was again GT Stewart Solicitors & Advocates.

Our Public Law contract with the Legal Aid Agency remains in place.

Self-Help Toolkits, Guides and Information Sheets

In 2023-24, our Toolkits, Guides and Information Sheets were downloaded from the website on 30,455 occasions, were available in prison libraries and were sent out to prisoners by PAS Caseworkers. Our literature is designed to assist prisoners by helping them to understand and implement some of the more straightforward legal processes themselves.

Prisoners' Legal Rights Bulletin

We continued to reach a large prisoner readership through our bulletin, which was published three times in 2023-24 and to which 792 prisoners were subscribed. The bulletin was free to prisoners, and contained up-to-date and accurate information about new legislation and cases pertaining to Prison Law, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman and the Information Commissioner's Office.

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 corporate law firms Reed Smith and Herbert Smith Freehills, who printed the three editions of the PLRB for us on a pro bono basis in 2023-24.

Fundraising and Communications

In 2023-24, PAS was most grateful to receive major, unrestricted grants from loyal, longstanding supporters The Hadley Trust (£70,000), The AB Charitable Trust (£25,000) and The London Legal Support Trust (£10,000). Julian Richer, through his Fairness Foundation, awarded a further grant of £25,000, again in support of the Advice Line and the dedicated Advice Line Caseworker role at PAS.

We received the first tranche of a generous, three-year, unrestricted award of £20,000 per annum from The Bromley Trust, and the second tranche of a three-year award of £15,000 per annum from The Charles Hayward Foundation in support of our work with women.

Further notable income from Trusts and Foundations included: £10,000 from Drapers' Charitable Fund in support of our work with older, ill and disabled prisoners in Greater London, £9,540 (the third year of five) from The City Bridge Foundation in support of resettlement work with prisoners in and from London, £7,500 from both The Essex Community Fund and The Henry Oldfield Trust in support of our work in Essex and Kent respectively and a further award of £7,500 in support of our work with women and disabled prisoners on release from The Alice Ellen Cooper Dean Charitable Foundation.

PAS gratefully received both the final tranche of £15,000 of a five-year award of £165,000 from The National Lottery Community Fund and the first tranche of three of £12,500 in support of our work with women from Lady Edwina Grosvenor, who we were delighted came aboard as a supporter once again. We also received a most welcome unrestricted and unsolicited donation of £12,461 via The Charity Service.

We received a seventh, unrestricted award in support of core costs from a donor who wished to remain anonymous. In 2023-24, this donor gave £70,000, for which we were incredibly grateful. We thank all of the individuals who donated to our work – both large amounts, and small – in 2023-24.

During the year, PAS received financial support from corporate law firms and their associated trusts and foundations, including Reed Smith (£5,000), Simmons & Simmons Charitable Foundation and Herbert Smith Freehills LLP (both £3,500) and Dentons (£3,000). We were most grateful to all of the corporates who supported our work, financially and otherwise, throughout the year.

We wish to also thank Calteq Limited, part of Firstcom Europe Group, for their donation in kind (£2,400) covering almost all our phone costs.

In 2023-24, monitoring of website statistics showed that there were 48,131 views of PAS' site. The most frequently viewed pages after the home page, the volunteer, contact and "about" pages, were the PAS Self-Help Toolkits and Guides, Prisoners Who Are Foreign National pages and Prisoners Who Are LGBT pages. The audience was predominately UK based, followed by the USA.

As regards social media, PAS made 76,791 impressions on Twitter and the number of followers remained largely in line with the previous year at 3,061. On Facebook, at the time of writing, PAS had 1,248 followers – an increase of 67 on the previous year. Facebook posts reached 3,067 accounts.

Thank you

Finally, we were most grateful to all our supporters in 2023-24, many of whom are listed below in Notes 4, 20 and 25 to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners; each played a part in maintaining and expanding PAS' services over the past year.

FINANCIAL REVIEW

It should be noted that PAS does not seek or accept Home Office or Prison Service funding, and is completely independent of the Prison Service.

Financial Position

The Statement of Financial Activities shows a total surplus of £10,128 (2023: surplus of £81,747), which equates to a surplus in unrestricted funds of £60,594 (2023: surplus of £61,522) and a negative movement of £50,466 to restricted funds (2023: surplus of £20,225).

Unrestricted income for the year was £319,689 (2023: £328,327), and unrestricted expenditure was £261,963 (2023: £266,805). Restricted income for the year was £178,665 (2023: £238,745), and restricted expenditure was £226,263 (2023: £218,520).

The funds of the charity at the end of the year were £442,811 (2023: £432,683) consisting of unrestricted funds of £402,061 (2023: £341,467) and restricted funds of £40,750 (2023: £91,216).

Further details of the charity's performance can be found in the financial statements on Pages 18 to 19 and in the notes to the accounts on pages 20 to 37.

Funding sources for the period 2023-24 included casework legal income of £47,029 (2023: £59,402) from the Legal Services Commission and other legal fees, providing a net contribution of £38,123 (2023: £31,073) before salaries and overheads.

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

Reserves Policy

Free reserves (general funds less net book value of fixed assets) held on 31 March 2024 were £389,454 (2023: £339,779) representing eight months' operating costs. As a guideline, the Management Committee aims to hold nine months of reserves, which would allow PAS time to recover from any temporary shortfall of income.

PAS holds an investment account with Flagstone deposit platform. This enables investment of funds (in excess of two to three months running costs), in a series of separate bank accounts to ensure they are protected by the FSCS and to facilitate better interest income. The balance at 31/3/24 was £318,836 (2023: £337,452).

Risk review

The management committee continually monitors and regularly discusses any possible financial risk to the charity. This is discussed in conjunction with operational risks and their possible effect on the charity's finances. For fuller details please refer to "Risk Review" in the "Structure, Governance and Management" section on page 14.

FUTURE PLANS

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

- i. To continue to provide 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' services and to expand the range of services to meet those needs, including geographical range;
- v. To work towards holding nine months' operating costs in reserve at any one time.

The organisation has developed and evolved its activities to ensure sustainable delivery of its objectives for 33 years, and it continues to review and monitor these objectives against its strategies as the legal and political fields of prisoners' rights proceed through different landscapes. The plans for the future are to continue delivery of the existing services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

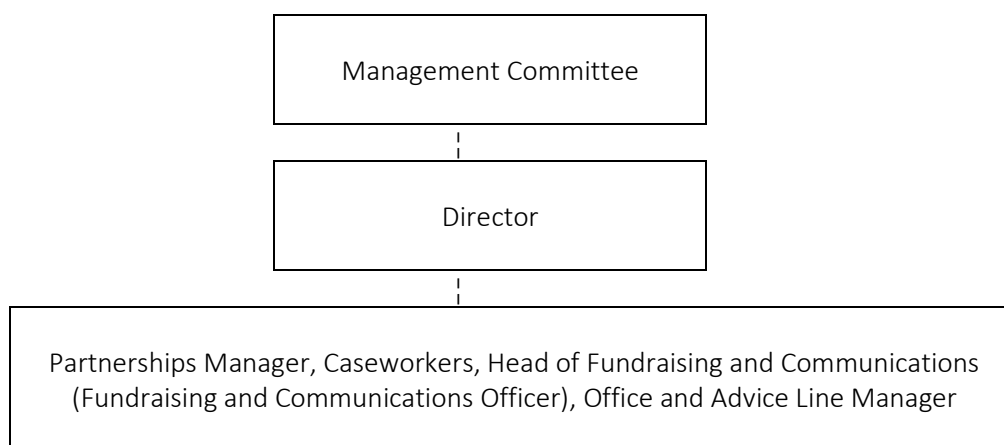
Prisoners' Advice Service was founded by third sector organisations, the Prison Reform Trust, Liberty, Justice, NACRO, Inquest and The Howard League for Penal Reform, and formally launched as an independent charity in May 1991, registering with the Charity Commission in April 1996. It became a company limited by guarantee on 1st April 1996 under a Memorandum of Association that established the objects and powers of the charitable company, and it is governed by its Articles of Association as amended by resolution on 16 October 2015.

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 2024 was 10 (2022: nine). 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 11 to the accounts.

Organisational Structure

The Management Committee comprised of the trustees, who were also directors of the company under Company Law. All Management Committee members were expected to have an interest in Prison Law and new members had an induction, whereby they spent 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 had general control of, and managed, the charity's administration. It delegated certain powers and functions to the Director, Lubia Begum-Rob, including the day-to-day running of PAS. This included the power to recruit staff to run the Company. Among other duties, the Management Committee was also responsible for ensuring that actions taken were in the best interest of PAS. This included matters of finance. In this capacity, in 2023-24, it continued to liaise with the Director, the Head of Fundraising and Communications and other staff members at Management Committee meetings throughout the year in order to discuss finances, among other matters.

The Management Committee met once every four months in 2023-24. 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 2024 were:

Chair	Dominique Webb
Treasurer	Kassim Gaffar
Secretary	Lubia Begum-Rob (Director)

Recruitment and appointment of new trustees

PAS' recruitment of new trustees results either from the need to replace a standing-down trustee or from the identification of specific skills or experience that the Board/Management Committee (MC) requires or would benefit from.

The role advertisement is designed by the Chair after consultation with PAS Director, on the basis of a skills and competencies analysis. It is placed on PAS website under *Vacancies* and publicised by Clinks (in the *Light Lunch*), the Criminal Justice Alliance Bulletin, the Small Charities Coalition, Charity Job, Getting On-Boards and some other platforms.

Applications are received by PAS' Office Manager who forwards them to the Chair. Having read them carefully, the latter anonymises them and forwards them to the Director and all trustees, without any comments, asking them to respond with a "Yes" or "No" to candidates being shortlisted, and any comments they would care to make. A majority decision results in a list of shortlisted candidates that the Chair disseminates to trustees and Director for ultimate agreement.

Shortlisted applicants are invited for interview. The interviewing panel systematically comprises of two trustees (not necessarily including the Chair, if, for instance, she happens to know one or more of the applicants) and the Director.

Post interview, the panel's selection is communicated to the whole Board for approval. The successful applicants are invited to attend the next Board/Management Committee meeting at which they will introduce themselves to those trustees who did not sit on the interviewing panel – and will be formally established as trustees.

Policies and procedures for the induction and training of trustees

Once the interviewing panel's selection has been approved by the Board/MC, the recruited applicants receive PAS' *Trustees Induction Pack* and associated resources, with which they must familiarise themselves before attending their first PAS Board/MC meeting.

At this stage, the Chair encourages them to read the *Charity Trustee Welcome Pack*, from the Charity Commission, and to join the Charity Commission's mailing list for training purposes and governance updates.

On the more interactive side, newly appointed trustees attend an induction session that takes place at PAS' office, when they meet with the Chair, the Director and as many members of the PAS team as can be arranged. They are deliberately left to raise any question they wish to ask from staff members outside the Director's and the Chair's presence.

Trustees are, obviously, kept informed, either by the Director or the Chair, of any important development or legislation that would affect their role and actions as trustees, e.g. GDPR; workplace pension scheme/auto-enrolment, etc.

The bi-annual review of PAS' Business Plan, which culminates in the yearly October review meeting, offers a constantly effective opportunity for training and re-training in matters of governance and strategy setting.

Risk review

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

As part of our annual business planning cycle, PAS has a comprehensive risk register that is used to identify:

- Key risks to the organisation
- Probability of the risk becoming an issue
- Potential impact of each risk
- Preventative actions and steps that can be taken to mitigate each risk

Risks are then grouped based on the likelihood of a risk becoming an issue and the severity of its impact on the organisation, should it materialise. This helps to inform the time and attention given to managing individual risks, ensuring we take a proportionate approach.

We carry out a fulsome review of the risk register as part of our business planning process, as well as regularly reviewing risks to make sure they are still relevant.

By way of example, one key risk facing PAS at the time of going to print is summarised below:

Long-standing donors ending their support.

1. Probability: Medium
2. Impact: High – would cause a significant shortfall in PAS funding that would be difficult to fill either from another single donor or from multiple funding sources.
3. Severity of the risk to PAS: High
4. Mitigation: Diversification of funding streams, strengthening funder relationship management capacity, identifying and engaging with alternative funders who could help close any gap, and identify non-critical services that can be reduced if needed to help manage costs.

STAFF MEMBERS

Staff who served during the year and since the year-end are as follows:

Lubia Begum-Rob	Director	
Jane Finnis	Caseworker and Partnerships Manager	
Nicki Rensten	Caseworker (specialising in Foreign National Prisoners)	
Kate Lill	Women Prisoners' Caseworker	
Marte Lund	Community Care Caseworker	from 12 June 2023
Laura Orger	Community Care Caseworker	from 7 May 2024
Katie Knafler	Community Care Caseworker	to 23 June 2023
Anna Fairbank	Community Care Consultant	to 30 April 2024
Sabrina Boudra	Advice Line Caseworker	
Ben Blackwell	Office and Advice Line Manager	
Geof Jarvis	Head of Fundraising and Communications	
Erin Scannell	Fundraising and Communications Officer	to 24 May 2023
Amelie Taylor	Fundraising and Communications Officer	from 22 May 2023

STATEMENT OF THE 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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.

The trustees' annual report was approved by the trustees on 22 / 11 / 2024 and signed on their behalf by:



.....
Dominique Webb
Chair of the Trustees

Independent examiner's report to the trustees of Prisoners' Advice Service

For the year ended 31 March 2024

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 18 to 37.

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 ICAS.

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.



Kate Adderley CA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

26 / 11 / 2024
Date:

Prisoners' Advice Service
Statement of Financial Activities
including Income and Expenditure account
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2023 £</i>
Income from:							
Donations and legacies	3	255,894	129,125	385,019	260,937	149,745	410,682
Charitable activities	4	48,026	49,540	97,566	61,078	89,000	150,078
Investments	5	15,769	-	15,769	6,312	-	6,312
Total income		319,689	178,665	498,354	328,327	238,745	567,072
Expenditure on:							
Raising funds	6	81,657	-	81,657	35,690	-	35,690
Charitable activities	8	180,306	226,263	406,569	231,115	218,520	449,635
Total expenditure		261,963	226,263	488,226	266,805	218,520	485,325
Net income/(expenditure) for the year	9	57,726	(47,598)	10,128	61,522	20,225	81,747
Transfer between funds		2,868	(2,868)	-	-	-	-
Net movement in funds for the year		60,594	(50,466)	10,128	61,522	20,225	81,747
Reconciliation of funds							
Total funds brought forward		341,467	91,216	432,683	279,945	70,991	350,936
Total funds carried forward		402,061	40,750	442,811	341,467	91,216	432,683

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 03180659

Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Intangible assets	14	12,000	-
Tangible assets	15	607	1,688
Total fixed assets		12,607	1,688
Current assets			
Debtors	16	60,281	57,329
Cash at bank and in hand	17	404,468	415,900
Total current assets		464,749	473,229
Liabilities			
Creditors: amounts falling due in less than one year	18	(34,545)	(42,234)
Net current assets		430,204	430,995
Total assets less current liabilities		442,811	432,683
Net assets		442,811	432,683
The funds of the charity:			
Restricted income funds	20	40,750	91,216
Unrestricted income funds	21	402,061	341,467
Total charity funds		442,811	432,683

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 constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 20 to 37 form part of these accounts.

Approved by the trustees on 22 / 11 / 2024 and signed on their behalf by:



Dominique Webb (Chair of trustees)



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 in October 2019 - (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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b 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.

c 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 2024 (continued)

d 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.

e 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 upon notification of the interest paid or payable by the Bank.

f Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor 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 staff, premises and office costs, and their associated support costs.
- Expenditure on charitable activities includes the costs of providing legal advice, representation and advocacy undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

Notes to the accounts for the year ended 31 March 2024 (continued)

h 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.

i Intangible fixed assets

During the year the charitable company developed a database platform which is expected to go live in the next financial year.

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%
-------------------------------	-----

j 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.

k 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 to twelve months or less from the date of acquisition or opening of the deposit or similar account.

l 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.

m 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.

n Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £2,294 which were paid in April 2024.

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.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donations and grants	253,494	129,125	382,619	260,937	149,745	410,682
Donated services	2,400	-	2,400	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	255,894	129,125	385,019	260,937	149,745	410,682
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Legal Services Commission fees and reimbursed costs	47,029	-	47,029	59,402	-	59,402
City Bridge Trust	-	9,540	9,540	-	9,000	9,000
Goldsmith's Company Charity	-	-	-	-	15,000	15,000
The Fairness Foundation	-	25,000	25,000	-	35,000	35,000
The National Lottery Community Fund	-	15,000	15,000	-	30,000	30,000
<i>Other charitable trading</i>						
Membership	135	-	135	125	-	125
Other income	862	-	862	1,551	-	1,551
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	48,026	49,540	97,566	61,078	89,000	150,078
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Further details on the purpose of the above restricted funds are shown in notes 20 and 25.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Investment income

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Income from bank deposits	15,769	-	15,769	6,312	-	6,312
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	15,769	-	15,769	6,312	-	6,312
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6 Cost of raising funds

	Unrestricted £	Restricted £	2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2023</i> £
Staff costs	56,844	-	56,844	25,267	-	25,267
Fundraising	232	-	232	419	-	419
Office costs	3,536	-	3,536	1,433	-	1,433
Premises costs	6,657	-	6,657	3,259	-	3,259
Support costs (see note 7)	11,755	-	11,755	1,208	-	1,208
Governance costs (see note 7)	2,633	-	2,633	4,104	-	4,104
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	81,657	-	81,657	35,690	-	35,690
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2024 £	Support £	Governance £	Total 2023 £
Staff costs	Staff costs	41,300	11,125	52,425	30,677	11,607	42,284
Office costs	Staff costs	2,569	692	3,261	1,739	658	2,397
Finance and professional fees	Direct costs	19,813	-	19,813	16,316	-	16,316
Premises costs	Staff costs	4,837	1,303	6,140	3,957	1,497	5,454
Independent examination	Direct costs	-	2,225	2,225	-	1,750	1,750
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		68,519	15,345	83,864	52,689	15,512	68,201
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Support and governance costs are allocated between costs of raising funds and charitable activities in proportion to staff time spent on those activities.

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Analysis of expenditure on charitable activities

	2024 £	2023 £
Staff costs	274,484	299,120
Volunteer costs, staff expenses and training	4,484	3,756
Legal and casework costs	8,905	28,329
Office costs	17,073	16,960
Premises costs	32,147	38,581
Support costs (see note 7)	56,764	48,585
Governance costs (see note 7)	12,712	14,304
	<hr/>	<hr/>
	406,569	449,635
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	226,263	218,520
Unrestricted expenditure	180,306	231,115
	<hr/>	<hr/>
	406,569	449,635
	<hr/> <hr/>	<hr/> <hr/>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	1,081	1,743
Operating lease rentals:		
Property	28,597	28,500
Other	1,388	2,168
Independent examiner's fee	2,225	1,750
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	333,137	317,565
Social security costs	33,866	32,837
Pension costs	15,310	14,429
Other benefits	1,440	1,840
	<hr/>	<hr/>
	383,753	366,671
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2024 (continued)

Note 10 continued**Allocated as follows:**

Cost of raising funds	56,844	25,267
Charitable activities	274,484	299,120
Support costs	41,300	30,677
Governance costs	11,125	11,607
	<hr/>	<hr/>
	383,753	366,671
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 10 (2023: 10).

The average full time equivalent number of staff employed during the period was 8 (2023: 8).

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits of the key management personnel of the charity were £56,146 (2023: £59,981). These totals include employer's national insurance and pensions contributions.

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No member of the management committee received travel and subsistence expenses during the year (2023: £Nil).

Aggregate donations from related parties were £360 (2023: £120).

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 (2023: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
The National Lottery Community Fund	15,000	30,000
HMRC Employment Allowance	5,000	5,000
	<hr/>	<hr/>
	20,000	35,000
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

Notes to the accounts for the year ended 31 March 2024 (continued)

13 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.

14 Fixed assets: intangible assets

	Platform system £
Cost	
At 1 April 2023	-
Additions	12,000
	<hr/>
At 31 March 2024	12,000
	<hr/> <hr/>
Depreciation	
At 1 April 2023	-
Charge for the year	-
	<hr/>
At 31 March 2024	-
	<hr/> <hr/>
Net book value	
At 31 March 2024	12,000
	<hr/> <hr/>
<i>At 31 March 2023</i>	-
	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Fixed assets: tangible assets

	Office furniture and equipment £
Cost	
At 1 April 2023	19,160
	<hr/>
At 31 March 2024	19,160
	<hr/> <hr/>
Depreciation	
At 1 April 2023	17,472
Charge for the year	1,081
	<hr/>
At 31 March 2024	18,553
	<hr/> <hr/>
Net book value	
At 31 March 2024	607
	<hr/> <hr/>
<i>At 31 March 2023</i>	<i>1,688</i>
	<hr/> <hr/>

16 Debtors

	2024 £	2023 £
Trade debtors	36,641	40,071
Other debtors	3,688	3,688
Prepayments and accrued income	19,952	13,570
	<hr/>	<hr/>
	60,281	57,329
	<hr/> <hr/>	<hr/> <hr/>

17 Cash at bank and in hand

	2024 £	2023 £
Short term deposits	318,837	337,452
Cash at bank and on hand	85,631	78,448
	<hr/>	<hr/>
	404,468	415,900
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,931	1,304
Other creditors and accruals	27,752	30,783
Deferred income	-	-
Taxation and social security costs	3,862	10,147
	<hr/>	<hr/>
	34,545	42,234
	<hr/> <hr/>	<hr/> <hr/>

19 Deferred income

	2024 £	2023 £
Deferred income brought forward	-	55,000
Released to income from charitable activities	-	(55,000)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/> <hr/>	<hr/> <hr/>

Reasons for deferral

Two donations were received late in March 2022 however their use was specifically intended for the next financial year.

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Fund						
Advice Line	16,716	-	40,000	(53,848)	(2,868)	-
Community Care	23,750	12,500	-	(31,750)	-	4,500
Human Rights	-	7,000	-	(7,000)	-	-
Regional	32,000	51,500	9,540	(76,540)	-	16,500
Outreach	-	5,000	-	(2,500)	-	2,500
Women	18,750	53,125	-	(54,625)	-	17,250
Total	91,216	129,125	49,540	(226,263)	(2,868)	40,750

Comparative period

	Balance at 1 April 2022 £	Income from donations and grants £	Income from charitable activities £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Fund						
Advice Line	16,541	7,500	65,000	(72,325)	-	16,716
Community Care	15,000	48,985	-	(40,235)	-	23,750
Human Rights	-	7,000	-	(7,000)	-	-
Regional	12,250	65,000	9,000	(54,250)	-	32,000
Women	27,200	20,000	15,000	(43,450)	-	18,750
Other	-	1,260	-	(1,260)	-	-
Total	70,991	149,745	89,000	(218,520)	-	91,216

Prisoners' Advice Service

Notes to the accounts for the year ended 31 March 2024 (continued)

Note 20 continued

Name of restricted fund	Description, nature and purposes of the fund
Advice Line	To support our core, telephone, legal advice service
Community Care	To meet the salary and other costs of the charity's community care projects. These include advice for older, disabled and chronically ill prisoners prior to, and upon, release
Human Rights	To support our work defending the rights of prisoners using a human rights based approach
Outreach	To support the costs of our caseworkers delivering one-to-one legal advice inside prisons in England and Wales
Regional	To meet costs incurred in delivering one-to-one legal advice in donor specified regions and designated outreach
Women	To support our caseworkers' work with women prisoners
Other	includes other donations and grants with restricted purposes

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	341,467	319,689	(261,963)	2,868	402,061
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	341,467	319,689	(261,963)	2,868	402,061
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period					
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	279,945	328,326	(266,804)	-	341,467
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	279,945	328,326	(266,804)	-	341,467
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of**unrestricted fund****Description, nature and purposes of the fund**

General fund

The free reserves after allowing for all designated funds

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Intangible fixed assets	12,000	-	-	12,000
Tangible fixed assets	607	-	-	607
Net current assets/(liabilities)	389,454	-	40,750	430,204
	<hr/>	<hr/>	<hr/>	<hr/>
Total	402,061	-	40,750	442,811
	<hr/>	<hr/>	<hr/>	<hr/>
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	1,688	-	-	1,688
Net current assets/(liabilities)	339,779	-	91,216	430,995
	<hr/>	<hr/>	<hr/>	<hr/>
Total	341,467	-	91,216	432,683
	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2024 (continued)

23 Operating lease commitments

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

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	31,350	9,500	716	-
One to five years	39,188	-	895	-
	<hr/>	<hr/>	<hr/>	<hr/>
	70,538	9,500	1,611	-
	<hr/>	<hr/>	<hr/>	<hr/>

24 Analysis of donations and grants received

	2024	2023
	£	£
Core funding - unrestricted		
City Bridge Trust	-	885
Dentons UKMEA LLP Charitable Trust	3,000	-
Herbert Smith Freehills LLP	3,500	3,500
Marsh Charitable Trust	700	-
Reed Smith LLP	5,000	5,000
The 29th May 1961 Charitable Trust	-	5,000
The AB Charitable Trust	25,000	22,000
The Access To Justice Foundation	-	12,196
The Allen & Overy Foundation	-	5,000
The Baker Charitable Trust	250	250
The Bromley Trust	20,000	20,000
The Charity Service	12,461	-
The Hadley Trust	70,000	70,000
The K W Charitable Trust	500	500
The Kel Trust	-	2,000
The Leigh Trust	2,000	2,000
The London Legal Support Trust	10,000	10,000
The Sidney Black Charitable Trust Ltd	500	500
The Simmons and Simmons Charitable Foundation	3,500	7,500
The Souter Charitable Trust	-	4,000
The William Allen Young Charitable Trust	3,000	2,000
Other grants	6,000	6,000
Donations	88,083	82,606
	<hr/>	<hr/>
Total unrestricted donations and grants	253,494	260,937
	<hr/>	<hr/>

Of the unrestricted donations received in 2024 £70,000 (2023: £62,500) relates to one donor who wishes to remain anonymous.

Notes to the accounts for the year ended 31 March 2024 (continued)

25	Restricted donations and grants	2024 £	2023 £
	Advice line		
	The Fairness Foundation	25,000	35,000
	The Law Society Charity	-	7,500
	The National Lottery Community Fund	15,000	30,000
		<hr/>	<hr/>
		40,000	72,500
	Community Care		
	Belpetch Charitable Trust	2,000	-
	Chapman Charitable Trust	-	2,000
	Global Giving	-	985
	The Beatrice Laing Trust	5,000	5,000
	The Bergman Lehane Trust	500	-
	The Evan Cornish Foundation	-	10,000
	The Harrison-Frank Family Foundation (UK) Limited	-	2,000
	The John Coates Charitable Trust	-	5,000
	The Lord Faringdon Charitable Trust	1,000	1,000
	The Mulberry Trust	4,000	3,000
	The Peter Stebbings Memorial Trust	-	5,000
	The Schroeder Charity Trust	-	5,000
	The Steel Charitable Trust	-	10,000
		<hr/>	<hr/>
		12,500	48,985
	Human Rights		
	The Robert Gavron Charitable Trust	5,000	5,000
	The Vandervell Foundation	2,000	2,000
		<hr/>	<hr/>
		7,000	7,000
	Outreach		
	The Law Society Charity	5,000	-

Notes to the accounts for the year ended 31 March 2024 (continued)

Note 25 continued

Regional

C B and H H Taylor 1984 Trust	2,000	-
Drapers Charitable Fund	10,000	-
Essex Community Foundation	7,500	7,500
Fowler Smith and Jones Trust	-	2,000
G J W Turner Trust	1,000	-
Gowling WLG (UK) Charitable Trust	500	-
J and M Britton Charitable Trust	2,000	-
Kent Community Foundation	5,000	5,000
Marjorie and Geoffrey Jones Trust	-	2,000
Sir John and Lady Amory's Charitable Trust	500	-
Sir John Priestman Charity Trust	-	2,000
Susanna Peake Charitable Trust	-	5,000
The Brook Trust Fund For Kent	-	5,000
The City Bridge Trust	9,540	9,000
The David Isaacs Fund	5,000	-
The Dischma Charitable Trust	3,000	2,000
The Hadrian Trust	-	1,000
The Henry Oldfield Trust	7,500	-
The Lawson Trust	5,000	-
The Oakdale Trust	-	3,000
The Sir James Reckitt Charity	-	5,000
The W E Dunn Trust	500	-
The WA Cadbury Charitable Trust	-	20,000
The William Webster Charitable Trust	-	1,500
Walter Guinness Charitable Trust	2,000	4,000
	<hr/>	<hr/>
	61,040	74,000

Women

Charles Hayward Foundation	15,000	15,000
Didymus	5,000	-
Goldsmiths' Company Charity	-	15,000
Lady Edwina Grosvenor	15,625	-
The Alice Ellen Cooper Dean Charitable Foundation	7,500	-
The Austin and Hope Pilkington Trust	2,000	-
The Eleanor Rathbone Trust	3,000	-
The Girdlers' Company Charitable Trust	5,000	-
The Van Neste Foundation	-	5,000
	<hr/>	<hr/>
	53,125	35,000

Other

University of Bristol	-	1,260
	<hr/>	<hr/>
Total restricted donations and grants	178,665	238,745
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