

Report of the Trustees
and
Financial Statements for the year ended 31 March 2018
for
Women in Prison Ltd
(a company limited by guarantee)

Women in Prison Ltd
Trustees' Report and Financial Statements
for the year ended 31 March 2018

CONTENTS

	Page
General Information	1
Report of the Trustees	2
Report of the Auditors	18
Statement of Financial Activities	20
Balance Sheet	21
Cash Flow Statement	22
Notes to the Financial Statements	23

Women in Prison Ltd
(a company limited by guarantee)

General Information
for the year ended 31 March 2018

Registered Charity Number:	1118727
Registered Company Number:	05581944
Country of Incorporation:	England And Wales
Trustees/ Management Committee:	Yvonne Roberts (Chair) Joanne Ryan (Vice Chair) Paramjit Ahluwalia Katherine Brown (Treasurer) (resigned July 2017) Deborah Coles (resigned May 2017) Davina James-Hanman (resigned January 2018) Harriet Johnson (appointed May 2017) Lynne Laidlaw Martine Lignon Naomi Lumsdaine (resigned March 2018) Dianne Nelmes (resigned May 2018) Mary Pimm (resigned May 2018) Naima Sakande (appointed May 2017) Grace Stevens (appointed August 2017) Susan Wilson (Treasurer) (appointed August 2017) Aisling Wootten (appointed May 2017)
Key Management Personnel:	Kate Paradine (Chief Executive) Dominique Webb (Director of Operations)
Principal Office and Registered Address:	2 nd Floor, Elmfield House 5 Stockwell Mews London SW9 9GX
Website:	www.womeninprison.org.uk
Bankers:	Co-operative Bank Plc
Solicitors:	Bates, Wells & Braithwaite 10 Queen Street Place London EC4R 1BE
Auditors:	haysmacintyre 10 Queen Street Place London EC4R 1AG

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

WOMEN IN PRISON: AMBITIOUS FOR CHANGE

Annual Report 2017-18

Report on the activities of Women in Prison Ltd – the charity supporting and campaigning for women affected by the criminal justice system

Our founders

“If women’s prisons are not to get worse, a principled approach combining reform and reduction must be adopted.”

Professor Pat Carlen

“Taking the most hurt people out of society and punishing them in order to teach them how to live within society is, at best, futile. Whatever else a prisoner knows, she knows everything there is to know about punishment because that is exactly what she has grown up with. Whether it is childhood sexual abuse, indifference, neglect; punishment is most familiar to her.”

Chris Tchaikovsky

Women in Prison (WIP) was established in 1983 by renowned criminologist Pat Carlen and Chris Tchaikovsky. WIP was born out of Professor Carlen’s academic research on the circumstances leading to imprisonment, its impact on women and the anger that Chris experienced witnessing conditions for women in HMP Holloway when she was imprisoned there. Women in Prison was founded on the belief that, whilst the prison and criminal justice system harms women and families, the same is true of its impact on men, victims and communities. The system was broken in 1983 and remains broken now. WIP focuses on modelling its services on a system that works and campaigning to make this happen.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

- Section 1: **A turning tide: Overview by Chair of Trustees and Chief Executive**
- Section 2: **Vision, mission and values**
- Section 3: **The context**
- Section 4: **What we have achieved: Our Top Ten**
- Section 5: **Ambitious for change**
- Section 6: **The difference we are making**
- Section 7: **Finance and governance**

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

1. A TURNING TIDE: Overview by Chief Executive and Chair of Trustees

At Women in Prison (WIP) the past year has been a real turning point. We have spent some time correcting the negative organisational impact of 'Transforming Rehabilitation' (TR) and extricating our staff from delivering contracts that do not respond to the needs of the women with whom we work.

We have reappraised our 'Theory of Change', to give further focus and direction to WIP's long-term strategy, including an update of our vision, mission and values. Our Board of Trustees has further increased its diversity, with some members stepping down and five new trustees recruited. The influential actor Maxine Peake has agreed to become an ambassador for WIP.

During an extraordinarily difficult financial time for the whole sector - asked to do more with far less - and with the ongoing challenge of funding WIP's core infrastructure, we have nonetheless met our targets and seen breakthroughs in our 2020 campaign to halve the female prison population by 2020. At the time of writing, the Government has, at last, published its 'Female Offenders Strategy' (which we are referring to as the 'Women's Justice Strategy') that reflects the key messages of our campaign about the trauma and abuse experienced by a high proportion of the female prison population before their incarceration, and the harmful use of prison.

The central pillar of the new strategy is a focus on building community alternatives to custody, including women's centres. This is a vision that WIP has passionately campaigned for over the last 35 years. The government has also confirmed that it has officially abandoned its proposal to build five new women's prisons, which we had relentlessly campaigned against on the grounds that such a plan would be wasteful and counterproductive.

The many highlights of WIP's year would not have been possible without the drive, determination and passion of our staff, trustees and volunteers - including women in prison and on Release on Temporary Licence (RoTL). The generosity of our funders and supporters has often extended beyond financial contributions, showing deep faith in our team, mission and in all that we stand for.

In this annual report, we set out examples of how we are leading the drive for change and how women are rebuilding their lives when the right support is in place. The combination of our services, campaigns and the platform we provide for women's voices is creating a consensus that brings together politicians from all parties, charities, health professionals, prison governors, police, judges, magistrates and members of the public.

Our 2020 ambition is based on the belief that we now have an opportunity to see a radical reduction in the women's prison population and a real focus on investment in community solutions. We know this needs to happen in the men's prison estate too. Only this approach will transform our criminal justice system from a cause for shame in the international arena, to an example of how real justice can be delivered – for victims, families, communities and the women, men and children who have become caught up in the system.

How we run our criminal justice system is a test of the kind of society we wish to be.

Yvonne Roberts
Chair of Trustees

Kate Paradine
Chief Executive

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

2. VISION, MISSION AND VALUES

Our Vision

A new system of justice that addresses the root causes of offending (including addiction, poverty, mental ill health, homelessness and experiences of trauma and abuse) in communities, through a network of women's centres and services available to every woman who requires support.

Our Mission

To persuade decision-makers to radically reduce the women's prison population, by demonstrating how investment in specialist community support services, including women's centres, enables women to move forward with their lives. To promote the development of communities where small therapeutic secure units replace prisons for the minute number of women whose offending and risk to the public may require custody.

We do this by:

- 1) Leading inspiring, passionate campaigns to replace the current system**, and to radically reduce the number of women in prison, thereby freeing resources for investment in community support services, including women's centres.
- 2) Delivering high quality, trauma-informed independent advocacy services for women**, in communities and prisons, that focus on early intervention and holistic provision as part of a 'whole system' multi-agency response.
- 3) Offering a platform for women's voices** which builds women's confidence and self-belief, strengthening an understanding of their rights and responsibilities as citizens, and provides opportunities to speak 'truth to power' to bring about real change.

Our Values

- 1) Social justice and feminism** – We are committed to social justice and the feminist goal of gender equality. We see daily the price paid by women, children and families as a result of injustices across gender, race, sexual orientation, disability and class. The current system is broken. It causes harm and delivers neither justice nor rehabilitation. We know from experience that a women-centred 'whole system' approach is the best way to reduce crime, strengthen communities and protect the public.
- 2) Independence and trust** – Core to our success is our independence and the trust placed in us by the women with whom we work, whose energy and assets are at the heart of our services and campaigns. This partnership based on independence and trust is a vital part of our ethos and drives our ability to speak 'truth to power'.
- 3) Dedication to changing our lives and the world** – We believe that women can change the world in which they live, as well as their own and their families' lives, when they are given meaningful support and opportunities to speak out, utilise their strengths and be ambitious for change. We know that this requires perseverance and hope. We see setbacks as a chance to learn from failure, renew our efforts and try a different approach, not a reason to give up.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

3. THE CONTEXT AND CHALLENGES WE FACE

“There are signs that, at long last, the government has abandoned their wasteful and destructive plans to build new women’s prisons, to be replaced by women’s centres. If this does materialise, much of the credit will go to the committed and determined staff of Women in Prison, unwavering advocates for women, including all those women who should not be in prison at all. I am so proud to be your patron.”

Rt Hon Baroness Jean Corston, Women in Prison’s patron

Over the past year, the consequences of the disastrous “Transforming Rehabilitation” (TR) reforms, and drastic cuts to prison budgets and staffing levels have continued to have a devastating impact on some of our most disadvantaged and vulnerable citizens. Charities like WIP, delivering at ‘arms length’ from TR, have continued to face dire financial consequences, which have been further compounded by the repercussions of the closure of HMP Holloway in July 2016.

The Holloway site, two years on, still stands vacant, instead of providing much needed social housing and a home for women’s services. This closure has impacted on the ability of women to stay in touch with families and children, who now have to travel further for prison visits. It also triggered the end of specialist services that had gathered around Holloway. Sadly, this has included several services provided by WIP, resulting in redundancies and an inevitable financial impact.

The combination of Holloway’s closure and an unaffordable rent rise meant a relocation of our Islington office to Stockwell, next to our Lambeth-based women’s centre, the Beth Centre, in March 2017. This year we have settled into our new home as the central office to our core team and our 2020 campaign.

Challenges we face

- The number of women in prison in England and Wales has **doubled in 20 years**, and in 2017 numbers exceeded 4,000 for the first time since 2012.
- **Almost 100 women have died in prison** since Baroness Corston published her report in 2007.
- **21% of all self-harm** incidents in prison involve women, while they represent 5% of the prison population.
- **70% of women are sentenced to prison terms of 6 months or less** – a length of time sufficient to lose a home, lose care of children, get into debt and add barriers to finding employment on release.
- **60% of women on sentences** of under twelve months are leaving prison homeless and 58% are reconvicted within a year.
- **One third** of women in prison spent time in care as a child.
- **Over 50%** have experienced abuse and violence.
- **9 out of 10 children** separated from their mother by prison have to leave their home to live with relatives or go into the care system.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

4. WHAT WE HAVE ACHIEVED: OUR TOP TEN

Despite the deep challenges imposed by the system, the WIP team has continued to provide support to women and to campaign powerfully for change. These are some of our past year's achievements:

1. The **2020 Campaign to halve the prison population to 2,020 by 2020** has brought together criminal justice and women's sector charities with MPs, Police and Crime Commissioners (PCCs), prison governors and a wide range of other supporters. A new government strategy now reflects our key campaign messages and, after the women's prison population reached over 4,000 in November 2017, numbers are now reducing, currently standing at approximately 3,850.
2. We provided **support and advocacy for over 2,000** women across England and Wales (which does not have a women's prison) in prisons and in the community, helping women to deal with a range of issues including health, housing, domestic abuse and sexual violence, education and employment.
3. We have spoken "**truth to power**" in forums such as the Ministerial Advisory Board on Female Offenders and delivered responses to government consultations and All-Party Parliamentary Groups, including oral evidence to the Parliamentary Welsh Affairs Committee and the London Assembly.
4. **We gave women creative opportunities to showcase their talents**, including our national art and writing competition and the "New Beginnings" competition in Surrey, that resulted in a highly successful exhibition at The Lightbox in Woking. We also invited women to write about the "Longest Day" on 21st June 2017, and published their contributions in a special edition of our magazine.
5. WIP's **three thriving women's centres** in Woking, Manchester and Lambeth have all flourished. Some services have expanded despite the devastating impact of "Transforming Rehabilitation" and the closure of HMP Holloway, and we have strengthened our local partnerships.
6. Our **advocacy support in women's prisons**, particularly in HMPs Foston, Bronzefield, Downview and Styal, is showcasing support that works and needs to be replicated across prisons and communities. Our Big Lottery funded "Health Matters" project is a model for how women's physical and mental health needs should be prioritised.
7. The **Women in Prison magazine *Ready, Steady, Go!***, written for and by women affected by the criminal justice system, has disseminated important information to women, encouraging a sense of agency and supporting their active citizenship. We are also building our network of magazine groups in prisons and women's centres to increase women's participation and influence on the style and content of the magazine.
8. We have played a key role in **strengthening the collective voice of women's services** by, for instance, improving the evidence-base for investment, through an independent Cost Benefit Analysis of our Manchester-based women's centre which proved that services like ours save £4.68 for every £1 spent. We have also spoken out for the sector in Parliament, at events such as Party Conferences, and national conferences.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

9. We have **reached new audiences with our campaign messages** through major contributions to the Women's Aid Federation Conference, Feminism in London (FiLiA) and Women of the World (WOW) Festival. We had articles published in the Huffington Post, letters and mentions in the national press and Evening Standard as well as various radio interviews. Our 2020 Flower Meadow with handcrafted flowers made by women in prisons and women's centres has provided a striking craftivism element to our campaigns. Thousands of members of the public responded to our call for Christmas card fronts to be reused in craft groups in women's prisons making cards to send to their children and family, with the appeal including re-tweets from celebrities including Bette Midler and Cher.
10. We have elevated the **platform for the voices of women** caught up in the criminal justice system by expanding our participation groups in prisons and women's centres. We also published (with the Centre for Crime and Justice Studies - CCJS) our report titled *After Holloway* on women's experience of the closure of HMP Holloway and their views about the future of the site. We have also ensured that women's voices were at the heart of a wonderful BBC Radio play on segregation, titled *Solitary*.

These are some words from women we work with:

"I have a better understanding of my own life and the way I want it to be. Talking to [my key worker] has really helped me."

"[I was] able to focus on action required to make changes";

"I dread to think how my life path would have gone if I'd not met my counsellor... I'm not the person who walked in those doors many months ago!";

"The programme helped me deal with problems head on and has stopped me from getting in trouble again."

"This service is a big help to me because when I have a bad day with my mental health...my support worker will listen to me and support me"

"I feel more positive about myself and I have more confidence and self esteem"

"I have a better understanding of my own life and the way I want my life to be. Talking to WomenMATTA has really helped me"

"I was impressed with all the different areas available as support. (My Project Worker) is a credit, being very helpful, compassionate and friendly".

"The level of support you get is amazing! Gained employment, getting myself out of debt".

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

5. AMBITIOUS FOR CHANGE: THE YEAR AHEAD

Our priorities in the year ahead are focused on 3 key areas:

1) Campaigning to drive a radical reduction of the women's prison population

As part of our 2020 campaign, we will support the government's new strategy to focus on community alternatives to the thousands of short prison sentences served by women every year. Building on our engagement with MPs, PCCs and others, we will endeavour to positively influence magistrates and judges, so that they better understand community alternatives to prison that are more effective in reducing re-offending. We will also strengthen the urgency of our calls to address the issue of the 70 women serving indefinite Imprisonment for Public Protection (IPP) sentences – some many years over tariff – as well as sentence inflation (which drives our shockingly high prison population of men and women) and the extensive use of recall to prison often for administrative misdemeanours.

2) Increasing the influence of women's voices – in prisons and Parliament

We will expand women's participation, both within the organisation and as a voice of experience within the criminal justice system so that their voices are the foundation of change. We will provide resources to enable increased participation from women's prisons as a means of strengthening women's confidence in their ability to make change happen. There will be a particular focus on black and minority ethnic women (BAME) who are disproportionately silenced in the system and experience 'double disadvantage'. We will also invest in the leadership skills and diversity of our staff team, and their engagement in shaping the future of our services and our campaigns.

3) Strengthening the evidence for, and sustainable funding of, women's services

A key focus for our services in the coming year is establishing the evidence of impact, including the expansion of our services for women across South London, led by Lambeth Council and with new funding from the London Crime Prevention Fund (LCPF).

This will take place alongside the implementation of our new organisation-wide monitoring and evaluation system and database which will enable us to assess what is and is not working, and to share learning about impact. Working with other women's centres across the country, we will strengthen our collective evidence for what works. We will also shine a light on the hostile, target-driven and dysfunctional commissioning environment which puts additional pressure on services and has no discernible benefits for either individuals or the system.

The Government's 'Female Offenders Strategy' needs investment, and the pitiful funding currently attached to it has been universally condemned. The vision that informs the strategy will not be delivered unless it receives appropriate and sustained funding. We will be relentless in using our unique combination of services and campaigns to make the case for adequate resources for services, so that every woman who requires an opportunity to rebuild her life has access to the holistic advocacy and support that our staff already provide daily to those who come to WIP.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

6. THE DIFFERENCE WE ARE MAKING

1) Advocacy and support services enabling women to rebuild their lives

Our three women's centres in Lambeth, Woking and Manchester have worked with our specialist advocacy support projects in HMP Downview, Send, Bronzefield, East Sutton Park, Foston and Styal. This, alongside our emergency grants, freephone and freepost accessibility and other forms of engagement with women, has enabled us to support over 2,000 women, this year. It is a privilege to witness women rebuilding their lives, and to see the impact of this change on their children and extended families.

We have provided access to holistic services to address issues relating to housing, parenting, domestic abuse, substance misuse, mental health, employment, education, poverty and debt. Our advocates have supported women in prison serving long and short sentences, including linking them into community-based services and women's centres across the country. The 'Health Matters' project in HMP Downview and Bronzefield has delivered group work and individual interventions as well as a booklet on a range of health issues with content driven and written by women.

These are some of the women we have supported:

Support for Mariam when leaving prison from our Complex Needs Advocate to help her access emergency housing, a winter coat using the Emergency Grant and regular support in the early days of release.

Advocacy in prison for Sophie (serving a long sentence) to progress her sentence plan, including support in preparing for Parole Board hearings, and in the community after release.

A Release on Temporary Licence (RoTL) placement in one of our women's centres to enable Laura to prepare for release and support towards securing employment (in this case a full time post with a charity) and housing for her release date (while due to be released homeless).

Rokaiya (at an early stage of offending) referred to one of our women's centres by the police, accessed ten counselling sessions from our volunteer counsellors for support in dealing with experience of abuse and trauma.

Support in prison for Maria (serving a three-year sentence) to access distance learning on animal care and complete a qualification in order to gain employment on release.

- Names of women have been changed.

2) Providing evidence of our impact and its financial benefits

In 2017, an independent Cost Benefit Analysis was completed on our women's centre in Manchester using the New Economy Cost Benefit Analysis model. It found that of the 285 women supported, over 80% had engaged and been retained in the services provided. The analysis found that women showed improvement across all eight outcome areas: mental health, emotional well-being, alcohol dependency, drug dependency, homelessness, offending, custodial sentences, children in care. Of those who came to the service with an accommodation need, almost half have now moved to temporary or supported accommodation, have settled in their own flat or are waiting for one.

The Cost Benefit Analysis found that £4.68 is saved for every £1 invested in the project with a payback period of one year. In an independent evaluation of the 'Whole System Approach', the average reoffending rate for 'comparable cohorts' is 20%; for the Manchester women's centre, it is 10% (based on a statistically significant, but relatively small sample and one year of data). This is being followed-up for a further year,

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

which could result in a different figure. Building on this evidence, we have focused on delivering a new organisation-wide monitoring and evaluation system across WIP, supported by a Fast Stream civil servant on a six month secondment to WIP under the Charity Next scheme.

Our services come under two main categories, those based in women's prisons and those centred around our hubs for services in Manchester, London and Woking.

3) Advocacy and support in women's prisons

Our projects in prisons include support for women towards the end of their sentence to help prepare for resettlement and services for women on longer sentences and with complex needs. Services are designed to motivate and engage women, with our staff acting as advocates and mentors, covering the range of issues that women in prison face: education, training, employment, housing, finance, debt, family matters. Women we support include women held on indeterminate Imprisonment for Public Protection (IPP) sentences, and those deemed to have personality disorders.

We reach widely across the women's prison estate through our WIP magazine for women transforming their lives (*Ready, Steady, Go!*), our freephone line and freepost service. We provide small grants funded by the Aldo Trust for women in need who have at least one year of their sentence left to serve. Due to the generosity of our supporter, Harry Crew (former Governor of Askham Grange), we can now support women in the community who have emergency needs on leaving prison, including for essentials like clothing.

'Through-the-gate' Mental Health Advocates in HMP Bronzefield, funded by Central North West London (CNWL) NHS Foundation Trust - A team of two mental health specialists providing advocacy support to women in HMP Bronzefield and into the community after release. This includes women serving IPP sentences who are approaching release.

'Health Matters' funded by Big Lottery - The project works mainly from HMPs Downview and Bronzefield and supports women affected by the criminal justice system to identify and address their healthcare needs and to better access healthcare services, including through the provision of information and workshops about healthcare and wellbeing.

CARE programme (Choices, Actions, Relationships and Emotions) team funded by HMP Foston Hall - This is a pioneering programme run in HMP Foston Hall for women with highly complex needs and a history of violence. WIP's CARE advocates offer participants in the programme an independent, flexible, holistic, needs-led support and advocacy service around education, training, employment, housing, finance, debt, family matters and personal encouragement. Ongoing support to all participants is provided inside prison and after release for up to one year.

Prison Link Workers in Manchester are funded through the Manchester Women's Support Alliance with money raised from the Tampon Tax and Big Lottery - This team provides a vital link between HMP Styal and women's services around Manchester.

CFO3 – Ixion Holdings [South East] & Shaw Trust [London] is funded by Her Majesty's Prison and Probation Service (HMPPS) and the European Social Fund (ESF) – This service provided education, training and employment support to the hardest to reach groups of women with complex needs and multiple barriers to achievement. Staff worked in HMPs Send, East Sutton Park and Downview as well as in the community in London and the South East. Difficulties in delivering this programme due to the combination of the contract requirements and the closure of HMP Holloway resulted in WIP ending its role in delivery in May (South East) and October (London).

Education and Employment Advice funded by Her Majesty's Prison and Probation Service (HMPPS) – This includes access to distance learning materials for women in prison and helps support our annual art and poetry competition across the women's prison estate as well as the production of the WIP Magazine.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

4) Community-based services in Manchester, London and Surrey

Our community-based advocacy and support services, in London, Surrey, and Manchester, focus on holistically meeting the needs of women in the community and those coming out of prison, 'through-the-gate', to resettle in the community.

Our three thriving women's centres serve women living in Surrey, Manchester and Lambeth who are affected by, or at risk of entering, the criminal justice system. Each centre provides a safe women-only space offering confidential, specialist support and advocacy. Services are tailored to the individual and include counselling, group work and one-to-one support, with outreach and access to other services in the community and in prisons.

We support women with the emotional and practical challenges they face, including their planning for release from prison, dealing with changes to benefits, accessing housing and mental health services, entering education and employment and connecting with their families and children. The centres also provide opportunities to be creative through art, knitting and crafting workshops.

This year, we have been strengthening the pathway of diversion from custody, working with the police and other partners, to prevent women entering the criminal justice system. This goes to the heart of our vision of a new system where the root causes of offending are dealt with in communities at an early stage.

Support for London women

The **Complex Needs Project funded by Oxleas NHS Foundation** provides support for women with complex needs across London, taking referrals from mental health services and others.

Beth Centre funded by Lambeth Council – This warm and unique space in Lambeth includes co-location with Probation (National Probation Service (NPS) and Community Rehabilitation Company (CRC) staff, and centres on holistic services addressing substance misuse, parenting and other issues, as well as offering outreach and peer mentoring. The service includes the participation of women volunteering with us on RoTL.

A successful application to the London Crime Prevention Fund (LCPF) led by Lambeth Council means that in July 2018 the Beth model of provision will be extended across 6 London Boroughs in partnership with other charities, with the programme managed by WIP.

Support for Manchester women

Women MATTA Project funded by Purple Futures (the CRC in Greater Manchester) and the Office of the Police and Crime Commissioner, Greater Manchester, together with Big Lottery funding via the Manchester Women's Support Alliance – This hub for women's services offers the provision of practical and emotional support to women at the point of arrest, serving community orders, leaving custody and 'at risk of offending', as part of Greater Manchester's 'Whole System Approach'.

Women's Community Service funded by Manchester City Council Equalities fund provides one-to-one support, a weekly drop-in and a changing timetable of workshops in Women MATTA to women at risk of offending, as well as specialised training to other organisations on the issues faced by women affected by the criminal justice system.

Support for Surrey women

Women Support Centre (WSC), Woking funded by Woking Council, Surrey County Council (Public Health), and the Surrey Police and Crime Commissioner – The centre delivers support and advocacy to women across Surrey. Woking Council's beautiful renovation of the space has created an even more welcoming feel and links the centre directly to the Junction community café. Support includes intensive case work, drop-ins, workshops, structured group work and outreach. In addition to the work with adult women, this service also provides support to young women (age 14+) who are identified as at risk of child sexual exploitation. This service, led by a member of staff seconded from Surrey County Council, includes a

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

structured programme and longer term support for parents of children at risk of offending and/or at risk of exploitation.

The 'Transforming Women's Justice' scheme is a partnership between the police and other agencies, which involves diverting women from the criminal justice system at an early stage of contact with the police. The pilot of the scheme at the WSC is being independently evaluated and has been extended in connection with the police Checkpoint initiative (which focuses on increasing 'out of court' disposals for women and men).

5) Strengthening our platform for women's voices

This year we have made major strides forwards in strengthening the voices of women in prison, and those affected by the criminal justice system, supported by funding from Barrow Cadbury Trust and Trust for London. Women's participation groups are running in HMP Downview, HMP Foston, the Beth Centre in Lambeth and Anawim women's centre in Birmingham. Women in these groups have contributed to the WIP magazine and a range of high profile events. These include ministerial, shadow minister and MP visits to our women's centres. During the year, we hosted panel and workshop sessions on 2020 at major national conferences – FiLiA (Feminism in London) and Women of the World (WOW). Both were 'standing room only' with women from prison participating in the panel discussion.

In the "Longest Day" event on June 21st 2017, we asked women in prison to write about their day, resulting in a special edition of the WIP magazine containing their words and artwork. We organised for Lorraine Pascal (celebrity chef) to visit women's prisons to hear directly from women about their experiences, and we are arranging similar visits for our new ambassador, the actor Maxine Peake. This enables these guests to directly hear the voices of women, thus shaping their understanding of the issues the women face. Maxine Peake recently wrote a short play for the National Theatre which told the story of one woman she met at one of our Women in Prison services, who is now part of the staff team.

Women's views and stories feed directly into our responses to all government consultations and calls for evidence (including in forums such as the London Assembly and Parliamentary Committees). When Minister Dr Philip Lee visited our Woking Women's Support Centre, one of the women he met sent this message to her key worker:

"I am really proud of myself for what I have done today. That's the first time I've ever spoken out in front of so many people. I know it was only for a minute but I'm really proud of myself for doing that. I thought I would never be able to do anything like that in my life."

Dr Lee's support for issues facing women in prison has strengthened significantly during his time in office as the lead minister for this area, and he has himself acknowledged the impact of such meetings. Learning from this, a major focus over the next period is to organise a mass lobby of Parliament, to empower women and staff in women's centres to have their voices heard.

6) Changing "hearts and minds" and reaching new audiences

This year, our 2020 campaign, supported by Tudor Trust and new funding from Bromley Trust and Esmee Fairbairn Foundation, has had a significant impact, including helping to stop plans to build new women's prisons. Our CEO's membership of the Ministerial Advisory Board on Female Offenders (ABFO) has given a key route for influence including sharing a platform with Dr Phillip Lee at a Conservative Party Conference fringe event in 2017. We also have a new lobbying platform, to enable our supporters to easily send letters to their MPs on issues such as imprisonment for Council Tax non payment (with the Centre for Criminal Appeals) and inquests into deaths of women in prison (with Inquest).

We have submitted formal consultation responses on national issues including domestic violence, mental health, Welsh plans for prisons and the London Assembly's inquiry on responses to women in contact with the criminal justice system and those in prison. We have given evidence before the London Assembly and at various Parliamentary events, including a hearing of the Welsh Affairs Committee, where we presented a robust case against building new prisons in Wales.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

We have reached new audiences through popular panel events and speeches at Women's Aid Federation England (WAFE), Feminism in London conference (FiLiA) and Women of the World (WOW), as well as publication of our *After Holloway* report. We have had Huffington Post articles published and a blog on the popular Russell Webster site. Our social media following on Twitter has grown to almost 13,000 - a 40% increase on early 2017. WIP's letters have been published in the national press, including The Times and The Guardian and we have taken part in radio interviews and panel discussions. In the Evening Standard's 'Lost Childhood' series, one woman who described a sad and troubled life including prison as a child, included her experience of the Beth Centre as a "reason to be cheerful."

The Government's 'Female Offenders Strategy' has been published with a commitment not to build new women's prisons, which is a major campaigning success. We are proud that the overall messaging of the strategy reflects our campaign, particularly in focusing on community solutions and eliminating the "revolving door" caused by short sentences. This is a victory, but our campaign must push forward harder now, as without the detailed plan and funding needed, the Government's strategy cannot succeed. Our work on the ground shows us that change was never needed more urgently.

7) Finance and governance

a) Delivering public benefit

All WIP's charitable activities are undertaken for public benefit in that they focus mainly on:

- Reaching out to provide supportive services to women affected by the criminal justice system, including those in prison and the community and those at risk of offending.
- Enabling women to develop appropriate and sustainable exit strategies from patterns of offending, thus reducing the cost to the public purse of offending and criminal justice responses.
- Contributing to and engaging in local, national and international debate, research and policy development on women affected by the criminal justice system.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

b) Structure, governance and management

The Charity is constituted as an incorporated charitable trust and is governed by Memorandum and Articles of Association dated 6th November 2008. The provisions of the governing document have been complied with during the year under review.

Overall governance of the charity is the responsibility of the trustees; however the day-to-day running of the charity is delegated to the senior management team. There have been no changes at director level, with both CEO and Director of Operations in post throughout the year. The management team consists of 3 women's centre managers, 2 service managers and a campaigns manager.

The pay of the senior managers and all the staff is subject to annual increments, which have been linked to appraisals. The plan for the year ahead is to delink from appraisals, in preparation for a full organisational salaries review. As part of this review salaries will be benchmarked against pay levels in other charities.

The WIP Board recruited Trustees this year, including 2 Trustees with finance careers, one of whom has become the new Treasurer. The total number of new Trustees during the year was 5. In May 2018 a further trustee who is a HR professional was recruited, and is joining the Board in September, along with a new trustee with experience of the criminal justice system. All Trustees were recruited through an open recruitment process, shortlisting and interviews. New Trustees are provided with induction information, and relevant governance documents including full board minutes and Charity Commission guidance on the duties of trustees.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

Volunteers include peer mentors in prison and in the community, volunteer counsellors in our women's centre in Woking, women on Release on Temporary License (RoTL) and those working on our campaigns. Volunteer numbers averaged 12 during the year (2017: 8).

c) Risks and mitigation

In July 2017 a new approach to reporting risks was introduced to make it easier for Trustees to maintain an overview of risk across the organisation and across time, whilst maintaining scrutiny of individual risks and mitigation.

A summary page was produced listing all risks, scored for both likelihood and impact, showing previous period risk scores and direction of travel. The summary is supported by individual risk assessments, which are updated as the risk profile changes.

In May the Trustees decided that a more focussed approach would be beneficial to discuss in detail the most significant risks (those with the highest scores and those with rapidly increasing scores), providing more detailed analysis for the Board to consider. This will be supplemented with an updated organisation-wide summary every six months.

In the wider framework in which WIP operates, there is considerable uncertainty. Having taken the decision to commit to community alternatives to custody instead of building new prisons, the Government's plans for 'Transforming Rehabilitation' are not clear. This will continue to put a significant strain on the charity sector in key areas of service delivery and funding. WIP will pay close attention to developments which will require continuous assessment of both risks and potential opportunities.

Risk Identified	Actions taken to mitigate risk
Lack of adequate funding for services and for campaigning, and short term nature of funding limiting development of services.	Pipeline of funding bids being maintained. Shortfalls in core funding being addressed directly with funders, and new services being developed which contribute to core costs. Close monitoring of costs and cashflow.
Operational risks related to delivery of services, especially risks to staff dealing directly with clients.	Mandatory training across organisation to ensure staff have both the skills and confidence to deal with issues as they arise. Update of key policies. Recruitment of Trustee with specific HR expertise to support improvement in processes.
Inadequate information technology and data systems.	Investment in new on-line system for monitoring and evaluation. Agreed move to cloud-based IT systems to improve system access and security.

d) Financial review

The income in 2018 decreased by £287,278 largely as a result of ending contracts which were not deliverable. Expenditure decreased by £240,225, resulting in a deficit of £37,896 compared to a surplus of £9,157 in 2017. The impact has been an overall decrease in reserves of £37,896, although unrestricted reserves have improved by £31,601, as a consequence of additional funding for campaigning and core costs. Overall reserves as a proportion of income have improved slightly, from 15.5% to 15.9%.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

e) Reserves policy and investment

As yet, the Charity does not hold sufficient funds required to develop investments. The Board has examined the Charity's requirements over the period of the report in the light of the main risks to the organisation. The Board is aiming to operate with sufficient reserves for between three and six months normal expenditure. The Board, however, considers that in the event of the charity being unable to continue operations, many of its women's support services could be transferred to local authorities or other service providers as on-going operations. As a result, the Charity should hold as a minimum sufficient unrestricted funds to cover core operational costs for three months which is circa £75,000. Total operational costs for the first three months of the following financial year are £375,458 (2017: £449,298). At the year end the charity held reserves in total of £265,386 (2017: £303,282), of which £93,097 (2017: £162,594) were restricted. Unrestricted reserves were £172,289 (2017: £140,688).

f) Fundraising

Our three prime fundraising goals this year are to bolster reserves, to strengthen our core funding streams over the longer term to ensure that both our policy and campaigns and our service delivery capability are fully funded, and to fund the magazine, currently produced and edited mainly by volunteers. This is in addition to the ongoing work of securing funding for our core services including our three women's centres in Manchester, Woking and Lambeth.

In the past year, we have already secured strong relationships with new funders including Barrow Cadbury Trust, Esmee Fairbairn Foundation and Bromley Trust. These funders are providing much more than funding in terms of campaigning and organisational development advice. We have also had a major increase in regular individual donors and one-off donations as a result of our fundraising drive.

WIP does not use commercial fundraisers or third parties to assist with fundraising. Our main sources of fundraising are through delivery of grants and contracts, and through charitable trusts and foundations. Our individual giving is managed through Charity Checkout and Virgin Money giving, and we do not make unsolicited contact with individual donors as part of our fundraising activities. WIP has not received any complaints and we have followed practice in line with the General Data Protection Regulations (GDPR) in terms of contact with individual donors.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2018

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SoRP applicable to charities preparing their accounts in accordance with FRS102.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken all steps that she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Approval

This report was approved by the Trustees on
their behalf, by:

and by order of the Trustees, signed on

Yvonne Roberts, Trustee and Chair
Women in Prison Ltd (a company limited by guarantee)

Opinion

We have audited the financial statements of Women in Prison Limited for the year ended 31 March 2018 which comprise the Charitable Company Statement of Financial Activities, the Charitable Company Balance Sheet, the Charitable Company Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern

basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anna Bennett (Senior Statutory Auditor)
For and on behalf of haysmacintyre, Statutory Auditors
Date:

10 Queen Street Place
London
EC4R 1AG

Women in Prison Ltd
Statement of Financial Activities
(including income and expenditure account)
for the year ended 31 March 2018

	Notes	Unrestricted Fund	Restricted Fund	Total Funds	Total Funds
		2018 £	2018 £	2018 £	2017 £
INCOME:					
Donations		12,264		12,264	7,502
Charitable activities	2	115,362	1,541,636	1,656,998	1,948,741
Investment income		-	-	-	297
TOTAL INCOME		<u>127,626</u>	<u>1,541,636</u>	<u>1,669,262</u>	<u>1,956,540</u>
EXPENDITURE:					
Cost of fund raising		12,700	-	12,700	7,216
Expenditure on charitable activities		<u>73,636</u>	<u>1,620,822</u>	<u>1,694,458</u>	<u>1,940,167</u>
TOTAL EXPENDITURE	3	<u>86,336</u>	<u>1,620,822</u>	<u>1,707,158</u>	<u>1,947,383</u>
NET INCOME/(EXPENDITURE)		<u>41,290</u>	<u>(79,186)</u>	<u>(37,896)</u>	<u>9,157</u>
TRANSFERS OF FUNDS	11	<u>(9,689)</u>	<u>9,689</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		31,601	(69,497)	(37,896)	9,157
RECONCILIATION OF FUNDS					
Funds brought forward at 1 April 2017	10/11	<u>140,688</u>	<u>162,594</u>	<u>303,282</u>	<u>294,125</u>
Funds carried forward at 31 March 2018	10/11	<u>172,289</u>	<u>93,097</u>	<u>265,386</u>	<u>303,282</u>

There were no recognised gains or losses for 2018 or 2017 other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities.

The notes on pages 23 to 35 form part of these financial statements.

Full comparatives for the year ended 31 March 2017 are shown in note 16.

Women in Prison Ltd
Company number: 05581944

Balance Sheet
as at 31 March 2018

	Notes	2018 £	£	2017 £	£
CURRENT ASSETS:					
Debtors	8	55,209		164,230	
Cash at bank and in hand		<u>379,658</u>		<u>445,736</u>	
		434,867		609,966	
CURRENT LIABILITIES					
Creditors:					
Amounts falling due within one year	9	<u>(169,481)</u>		<u>(306,684)</u>	
NET CURRENT ASSETS:			<u>265,386</u>		<u>303,282</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>265,386</u>		<u>303,282</u>
FUNDS:					
Unrestricted income fund	10	172,289		140,688	
Restricted income fund	10/11	<u>93,097</u>		<u>162,594</u>	
TOTAL FUNDS			<u>265,386</u>		<u>303,282</u>

The notes on pages 23 to 35 form part of these financial statements.

The financial statements were approved by the Board of Trustees on
by:

and signed on its behalf

Yvonne Roberts
Trustee and Chair

Susan Wilson
Trustee and Treasurer

Women in Prison Ltd
Statement of Cash Flows
for the year ended 31 March 2018

	2018 £	2017 £
Cash provided by (used in) operating activities - as below	<u>(66,078)</u>	<u>292,567</u>
Cash flows from investing activities		
Interest income	<u>-</u>	<u>297</u>
Cash provided by investing activities	<u>-</u>	<u>297</u>
Increase (decrease) in cash and cash equivalents in the year	(66,078)	292,864
Cash and cash equivalents at the beginning of the year	<u>445,736</u>	<u>152,872</u>
Total cash and cash equivalents at the end of the year	<u>379,658</u>	<u>445,736</u>
Reconciliation of net movements in funds to net cash flow from operating activities	2018 £	2017 £
Net movement in funds	(37,896)	9,157
Loss on disposal of fixed assets	-	6,162
Deduct interest income shown in investment activities	-	(297)
Decrease in debtors	109,021	244,109
Increase in creditors	<u>(137,203)</u>	<u>33,436</u>
Net cash provided by (used in) operating activities	<u>(66,078)</u>	<u>292,567</u>

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2018

1 ACCOUNTING POLICIES

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

a) General Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 05581944) and a charity registered in England and Wales (charity number: 1118727). The charity's registered office is 2nd Floor, Elmfield House, Stockwell Mews, London, SW9 9GX.

b) Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Women in Prison Ltd meets the definition of a public interest entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c) Preparation of the accounts on a going concern basis

In the opinion of the Trustees the charity remains a going concern and accordingly the financial statements have been prepared on a going concern basis.

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.

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

Income received in advance is deferred until the criteria for income recognition are met.

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

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2018

measured reliably. In accordance with the Charities SORP (FRS 102), the time provided by volunteer workers is not recognised, the trustees' annual report provides 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) 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.

g) 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 grants and 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.

h) 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 are an estimate of time spent.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

i) 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 activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. Support costs are allocated to grant funded projects on the basis of the agreement made with the funder.

j) Operating leases

The charity classifies the lease of printing, specialist lighting and audio equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 10 years. Rental charges are charged on a straight line basis over the term of the lease.

k) Financial instruments

The trust 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.

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2018**

l) 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.

m) 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.

n) 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.

o) Estimates and judgements

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees consider that there are no material estimates of judgements within the accounts.

p) Employee benefits

Short term benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

Pension scheme

Women in Prison Ltd operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held independently from those of Women in Prison Ltd in an independently administered fund. The pensions costs charged in the financial statements represent the contributions payable during the year.

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2018

2 INCOME FROM CHARITABLE ACTIVITIES

	2018	2017
	£	£
RESTRICTED		
<i>In Women's Prisons</i>		
Aldo Trust	3,250	-
Central & NW London NHS Foundation Trust	62,233	66,671
Big Lottery for <i>Health Matters</i>	164,160	131,716
HMP Foston Hall (<i>CARE</i>)	47,917	50,000
Manchester Women's Support Alliance	79,613	56,494
Ixion Holdings – <i>CFO3 South East</i>	57,273	141,295
Shaw Trust – <i>CFO3 London</i>	99,288	159,766
HMPPS <i>Education & Employment</i>	85,162	86,000
<i>Community Based</i>		
Oxleas NHS Foundation Trust	46,404	46,404
Lambeth Council (<i>Beth Centre</i>)	324,398	352,512
Cheshire and Greater Manchester CRC (<i>Women MATTA</i>)	150,976	150,177
Manchester City Council Equalities Fund	39,620	39,620
Woking Borough Council	125,332	104,677
Surrey PCC (<i>Transforming Womens Justice, Woking</i>)	100,499	94,167
Surrey CC Public Health	40,000	40,000
Surrey PCC (<i>Counselling service</i>)	21,186	-
Grants for service users	2,928	-
London Councils	-	164,108
London CRC	-	105,866
Derby Leicester and other councils CRC	-	23,016
Comic Relief	-	10,000
<i>Women's Voices</i>		
Barrow Cadbury	41,250	6,000
Trust for London	30,147	15,000
<i>Campaigns</i>		
Bromley Trust	10,000	-
Pilgrim Trust	10,000	10,000
Other	-	2,000
Total restricted income	1,541,636	1,855,489
UNRESTRICTED		
Tudor Trust	50,000	50,000
Esmee Fairbairn Foundation	30,000	-
Staff secondment	21,192	34,292
Student placement	8,590	4,802
Other income	5,580	4,158
Total unrestricted income	115,362	93,252
Total income from charitable activities	1,656,998	1,948,741

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2018

3 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2018 £	2017 £
Staff costs including training and development	1,304,508	1,439,965
Service user expenses including grants	84,957	58,702
Other programme and direct costs	96,441	167,297
Office costs	57,762	69,177
Premises costs	86,455	127,921
Professional fees and consultants	63,900	76,465
Governance (note 5)	13,135	7,856
	<u>1,707,158</u>	<u>1,947,383</u>

4 ANALYSIS OF GOVERNANCE COSTS

	2018 £	2017 £
Audit fee	7,200	5,800
Accountancy services	5,400	1,500
Management committee expenses	535	556
	<u>13,135</u>	<u>7,856</u>

5 NET INCOME FOR THE YEAR

	2018 £	2017 £
This is stated after charging auditors remuneration: inclusive of VAT		
Audit	7,200	5,800
Accounts preparation	5,400	1,500

6 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2018 £	2017 £
Salaries and wages	1,113,883	1,253,226
Social security costs	100,677	110,954
Pension costs	47,644	26,195
	<u>1,262,204</u>	<u>1,390,375</u>

No employees received remuneration in excess of £60,000 (2017 Nil). The charity does not operate a pension scheme for its employees but does make administrative contributions of £47,644 to a stakeholder pension scheme for 43 qualifying staff members (2017: £26,195 for 29).

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2018

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £nil). Reimbursed expenses of £535 were paid during the year (2017: £556) relating to travel and subsistence. No charity trustee received payment for professional or other services supplied to the charity (2017: £nil). Redundancy payments in the year totalled £8,382 (2017: £12,674). The key management personnel of the charity comprise the trustees, the Chief Executive and the Director of Operations. The total employee benefits of the key management personnel of the charity were £112,820 (2017: £83,460).

Average staff numbers during the year were 50 (2017: 53). Average full time equivalents during the year was 42.

Volunteers include peer mentors in prison and in the community, volunteer counsellors in our women's centre in Woking, women on Release on Temporary License (RoTL) and those working on our campaigns. Volunteer numbers averaged 12 during the year (2017: 8).

7 CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 DEBTORS

	2018 £	2017 £
Trade debtors	44,782	153,934
Prepayments and accrued income	6,613	3,922
Other debtors	<u>3,814</u>	<u>6,374</u>
	<u>55,209</u>	<u>164,230</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	19,447	87,984
Taxation and social security	24,303	32,878
Accruals and deferred income	125,731	143,950
Other creditors	<u>-</u>	<u>41,872</u>
	<u>169,481</u>	<u>306,684</u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2018

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS (2018)

	Net Current Assets £	2018 Total £	2017 Total £
Unrestricted funds	172,289	172,289	140,688
Restricted funds	93,097	93,097	162,594
Net assets	265,386	265,386	303,282

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS (2017)

	Net Current Assets £	2017 Total £	2016 Total £
Unrestricted funds	140,688	140,688	167,308
Restricted funds	162,594	162,594	126,817
Net assets	303,282	303,282	294,125

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2018

11 RESTRICTED FUNDS (2018)

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied to specific purposes:

	Balance at 1 April 2017	Income	Expenditure	Transfers (to) from unrestricted	Balance at 31 March 2018
<i>In Women's Prisons</i>					
Aldo Trust	695	3,250	(2,075)	-	1,870
CNWL NHS Foundation Trust	9,061	62,233	(71,294)	-	-
Big Lottery for <i>Health Matters</i>	44,022	164,160	(154,958)	-	53,224
HMP Foston Hall (<i>CARE</i>)	1,920	47,917	(49,837)	-	-
Manchester Women's Support Alliance	4,785	79,613	(84,398)	-	-
Ixion Holdings		57,273	(45,720)	(11,553)	-
Shaw Trust		99,288	(117,971)	18,683	-
HMPPS		85,162	(85,162)	-	-
<i>Community Based</i>					
Oxleas NHS Foundation Trust		46,404	(46,404)	-	-
Lambeth Council (<i>Beth Centre</i>)	69,703	324,398	(374,667)	-	19,434
Women MATTA		150,976	(150,976)	-	-
Manchester City Council		39,620	(37,556)	-	2,064
Woking Borough Council	16,945	125,332	(145,416)	3,139	-
Surrey PCC (<i>Transforming Justice</i>)		100,499	(100,499)	-	-
Public Health (<i>Surrey</i>)		40,000	(40,619)	619	-
Surrey PCC	15,103	21,186	(25,864)	-	10,425
Grants for service users	360	2,928	(2,190)	-	1,098
<i>Women's Voices</i>					
Barrow Cadbury Trust for London		41,250	(37,027)	(1,199)	3,024
		30,147	(28,189)	-	1,958
<i>Campaigns</i>					
Bromley Trust		10,000	(10,000)	-	-
Pilgrim Trust		10,000	(10,000)	-	-
	162,594	1,541,636	(1,620,822)	9,689	93,097

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2018

11 RESTRICTED FUNDS (CONTINUED)
COMPARATIVE RESTRICTED FUNDS (2017)

	Balance at 1 April 16	Income	Expenditure	Balance at 31 Mar 17
	£	£	£	£
<i>In Women's Prisons</i>				
Aldo Trust	2,745	-	(2,050)	695
Central & North West London NHS FoundationTrust	17,000	66,671	(74,610)	9,061
Big Lottery Fund	-	131,716	(87,694)	44,022
HMP Foston Hall	8,500	50,000	(56,580)	1,920
Alliance Prison Link Funding	-	56,494	(51,709)	4,785
Ixon Holdings	-	141,295	(141,295)	-
Shaw Trust	-	159,766	(159,766)	-
HM Prison & Probation Service		86,000	(86,000)	
<i>Community based</i>				
Oxleas NHS FoundationTrust	-	46,404	(46,404)	-
Lambeth Council (<i>Beth Centre</i>)	-	352,512	(282,809)	69,703
Cheshire and Greater Manchester CRC (<i>Women MATTA</i>)	-	150,177	(150,177)	-
Manchester City Council	-	39,620	(39,620)	-
Woking Council (<i>Women Support centre</i>)	-	104,677	(87,732)	16,945
Surrey PCC (<i>Transforming Womens Justice</i>)	-	94,167	(94,167)	-
Surrey CC Public Health	-	40,000	(40,000)	-
Surrey PCC (<i>Counselling service</i>)	25,000	-	(9,897)	15,103
Grants for service users	-	2,000	(1,640)	360
London Councils	-	164,108	(164,108)	-
London CRC Ltd	-	105,866	(105,866)	-
NOMs	73,572	-	(73,572)	-
Derby Leics Notts Rutland CRC	-	23,016	(23,016)	-
Comic Relief UK	-	10,000	(10,000)	-
<i>Campaigns and voices</i>				
Barrow Cadbury	-	6,000	(6,000)	-
Trust for London	-	15,000	(15,000)	-
Pilgrim Trust	-	10,000	(10,000)	-
	126,817	1,855,489	(1,819,712)	162,594

The Aldo Trust

Grant provides money for distribution to women in prison who do not have access to monetary support. As in previous years, each grant is limited to no more than £25 per woman and is to cover basic needs.

Central & North West London NHS Foundation Trust

Grant funds 'Through the Gate' services offered to women in HMP Bronzefield who experience significant and enduring mental health needs. It supports them in their preparation for release, on their day of release and then on an on-going basis back in their communities. The service is available to women returning to anywhere in the south east of England.

**Notes to the Financial Statements
for the year ended 31 March 2018**

Big Lottery Fund (*Health Matters*)

Grant funds the development of the Health Matters project. Health Matters advocates provide information about healthcare and wellbeing and support women to access healthcare services in prison, on release and in the community. It aims to reduce gaps in receiving treatment and medication upon arrival into prison and also to ensure that any care is continued into the community upon release.

HMP Foston Hall (*CARE Project*)

Grant funds a programme for women in prison with a history of violence and complex needs, who may have difficulties engaging in and benefiting from treatment. CARE offers all participants an independent, flexible, holistic, needs-led support and advocacy service around education, training, employment, housing, finance, debt, family matters, or any other issues likely to destabilise women or preventing women attaining their preferred life.

Greater Manchester Women's Support Alliance (GMWSA)/Stockport Women's Centre

Prison Link workers in Styal help link women to Manchester-based women's services and support a network of women's centre champions among those serving sentences. The Alliance co-ordinator provides strategic networking and oversight of the Alliance's work.

Ixion Holdings (*NOMS CFO3*)

Funding for the ESF-funded project based in the South-East (Surrey, Sussex and Kent) supporting women with complex needs towards employment, both in prison and in the community, with a focus on social inclusion. WIP terminated the contract by agreement during the year

Shaw Trust (*NOMS CF03*)

Funding for the ESF-funded project based in London supporting women with complex needs towards employment, both in prison and in the community, with a focus on social inclusion. WIP terminated the contract by agreement during the year.

HM Prison & Probation Service (*formerly NOMS*)

Grant funds education and employment advice. A specialist education and employment advice service together with one-to-one advice, this service also provides bursaries for courses and course materials. Funding for this project ceased in June 2018.

Oxleas NHS Foundation Trust

Grant funds a complex needs project to promote social inclusion and enable hard- to-reach women diagnosed with personality disorder by the penal establishment to engage and maintain an improved quality of life. The project works in collaboration with London Probation and the prison service, to reduce the risk of re-offending, re-lapsing and re-call.

Lambeth Council

Grant funds the Beth Centre, a women-only, safe, comfortable space with expert support for women living in Lambeth who are, affected, or at risk of being affected, by the criminal justice system. Individual and group-based support is provided to women across the target area.

Cheshire and Greater Manchester CRC (*Women MATTA*)

Grant funds Women MATTA, a women's community project which provides support, advocacy and advice to Manchester and Trafford women: at point of arrest (via the Greater Manchester Police Triage Scheme); serving community orders; on release from prison; and in the community ('drop in' service).

Manchester City Council

Grant funds a women's community service which enables women to develop the life skills, knowledge and self-confidence to address issues such as domestic violence, substance misuse, long term unemployment, parenting skills, gang affiliation, mental health issues and offending behaviour. Training and volunteer opportunities enable women to gain basic employability skills across three main skill sets prospective employers often require; basic academic skills, higher-order thinking skills and personal qualities.

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2018

Woking Council (*Women's Support Centre*)

Grant funds Women Support Centre offering support across Surrey to women whose individual circumstances or experiences have placed them at risk of exploitation, victimisation or becoming involved in the criminal justice system.

Surrey PCC (*Transforming Women's Justice*)

Grant funds a support package offered to women diverted out of the criminal justice system to reduce offending and improve their life outcomes.

Surrey County Council Public Health (*Substance misuse service*)

Grant funds work in Women's Support Centre, Woking in Surrey, offering services in the community relating to specialist substance misuse.

Surrey PCC (*Counselling Service*)

Grant funding to provide a community counselling service for women in Woking, using volunteer counsellors.

Bursaries

Grant for individual cases.

The Barrow Cadbury Trust

Three grants were made during the year, all of which supported the campaigning activities of Women in Prison. £1,250 and £30,000 was in support of our campaign to strengthen women's voices in our 2020 campaign to reduce the women's prison population, particularly women in Birmingham and the surrounding area and a further £10,000 was to support senior level engagement in the run up to the publication by the government of its new 'Female Offenders Strategy'.

Trust for London

Grant funds the engagement of London women in our 2020 Campaign to reduce the women's prison population.

Bromley Trust

Grant awarded for policy and campaigning work.

Pilgrim Trust

Grant towards supporting the work of our Director of Operations (particularly in London) integrating diversion, alternatives to custody and in-prison support to reduce the number of women imprisoned.

Transfers between funds

Where restricted funds provided were less than the costs of discharging the service, the deficit was met from unrestricted funds. Surpluses and grants relating to funds already expended were transferred to unrestricted funds.

12 COMMITMENTS

At 31 March 2018 the company had commitments under non-cancellable operating leases

	2018	2017
	£	£
Operating leases which expire:		
Within one year	7,768	2,304
Within two to five years	768	13,800
	<u>8,536</u>	<u>16,104</u>

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2018

13 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

14 FINANCIAL INSTRUMENTS

	2018 £	2017 £
Financial assets at amortised cost	<u>434,867</u>	<u>609,966</u>
Financial liabilities at amortised cost	<u>169,481</u>	<u>123,620</u>

15 CONTINGENT LIABILITIES

Shaw Trust has audited the expenditure incurred on the CFO3 project in London and has advised that actual expenditure incurred in delivering the project is higher than that permitted under European Social Fund guidelines. No repayment has been requested to date. The amount which may be recovered under the contract is estimated at £15,000.

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2018

16 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY

	Notes	Unrestricted Fund 2017 £	Restricted Fund 2017 £	Total Funds 2017 £
INCOME:				
Donations		7,502	-	7,502
Charitable activities	2	93,252	1,855,489	1,948,741
Investment income		297	-	297
TOTAL INCOME		<u>101,051</u>	<u>1,855,489</u>	<u>1,956,540</u>
EXPENDITURE:				
Cost of fund raising		7,216	-	7,216
Expenditure on charities activities		120,455	1,819,712	1,940,167
TOTAL EXPENDITURE	3	<u>127,671</u>	<u>1,819,712</u>	<u>1,947,383</u>
NET INCOME/(EXPENDITURE)		(26,620)	35,777	9,157
RECONCILIATION OF FUNDS				
Funds brought forward at 1 April 2016		<u>167,308</u>	<u>126,817</u>	<u>294,125</u>
Total funds carried forward at 31 March 2017	11	<u>140,688</u>	<u>162,594</u>	<u>303,282</u>