

Company Number 05581944
Charity Number 1118727

Report of the Trustees
and
Financial Statements
for the year ended 31 March 2022
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 2021**

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Women in Prison Ltd
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General Information
for the year ended 31 March 2022

Registered Charity Number:	1118727
Registered Company Number:	05581944
Country of Incorporation:	England and Wales
Trustees/ Directors	Juli Browne (Co chair from November 2021; trustee - July 2021) Harriet Johnson (Co-Chair from November 2021) Joanne Ryan (Chair, retired November 2021) Naima Sakande (Vice Chair from August 2020, retired May 2021) Azrini Wahidin (Vice Chair, from July 2021, Co-chair from November 2021 to February 2022) Grace Stevens (Treasurer) Minda Burgos-Lukes Vicky Pryce Raushia Coles (appointed July 2021) Jessica Donnellan (appointed September 2021) Martine Lignon (retired November 2021) Fiona Marsh (appointed July 2021) Lynda Chin-Keow (appointed November 2021) Nola Sterling (appointed November 2021) Hazel Renouf (appointed May 2022)
Key Management Personnel:	Kate Paradine (Chief Executive until July 2022) Sonya Ruparel (Chief Executive from July 2022) Sue Wilson (Head of Finance and Governance Until March 2022) Selina Uddin (Head of Finance and Systems from February 2022) Sarah Totterdell (Deputy CEO from June 2021)
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 CAF Bank
Auditors:	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG

Women in Prison Ltd
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WOMEN IN PRISON: TURNING POINTS FOR CHANGE

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

Our founders

“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



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Women in Prison (WIP) was established in 1983 by Chris Tchaikovsky and renowned criminologist Pat Carlen. 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. Women in Prison was founded on the belief that, whilst the prison and criminal justice system harms women and families, it also harms men, victims and communities. Today we continue to campaign to end the harm of prison and demonstrate there is another way, by modelling our services on a system that works.

- Section 1: **Turning Points for Change: Co-chairs of Trustees**
- Section 2: **Our Key Achievements**
- Section 3: **The Difference We Are Making**
- Section 4: **Our Future Plans**
- Section 5: **Finance and Governance**

Women in Prison Ltd

Report of the Trustees for the year ended 31 March 2022

1. **TURNING POINTS FOR CHANGE: Overview by Co-Chairs of Trustees**

The past year has been another of momentous change, both internally and externally. We are so proud of how women we work with, our staff team and volunteers have risen to the challenges of Covid-19 and subsequent recovery, providing services throughout and leading campaigns for people most adversely affected, in prisons and communities. For women harmed by being swept into the criminal justice system, the cost of living crisis is now bringing deeper hardship. Record levels of self harm in prison and tragedies, such as outlined in the Prisons and Probation Ombudsman reports on the deaths of two babies in prison, show that our work is more important than it has ever been.

Internally, a programme of listening work and our new annual staff survey has helped us to identify areas for development and we have implemented a whole organisation pay review. We have continued to strengthen our trustee board, including working with the *Beyond Suffrage* Programme and Social Practice ENT to maximise the benefits of a trustee training programme for women with lived experience of prison alongside training for WIP's Board of trustees so we offer a welcoming, open environment built on anti-racist and anti-oppressive practices. With the leadership of experienced trustees the board now has new skills and expertise. Over half our trustees have lived experience of prison (due to being in prison themselves, a relative in prison or being born in prison). This has enabled our previous Chair, Jo Ryan, to usher in a new co-chair leadership model and together we have recruited a new Chief Executive, Sonya Ruparel, as successor to Kate Paradine (who has led Women in Prison for almost 7 years). The recruitment process included a vital role for women with experience of using our services, and our staff team.

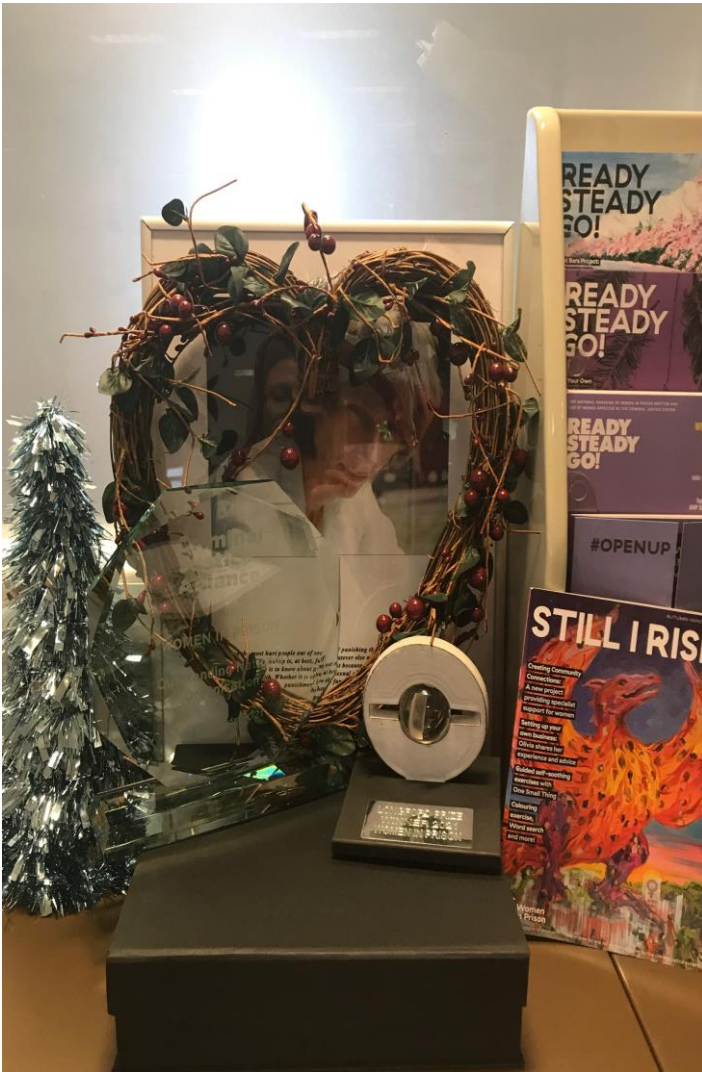
We have continued working towards our vision to end the harm of prison, while creating a new trauma-responsive system of social justice to address the root causes of offending. We have taken a lead in promoting the women's centre model, forming a National Women's Justice Coalition to strengthen the collective voice of women's specialist charities and leading the #Stopthe500 campaign against Government plans to build 500 new women's prison cells. We are proud to have formed a partnership, led by Hibiscus, which published the Double Disadvantage Action Plan to address racism against Black, Asian, minoritised and migrant women in the criminal justice system.

We have faced significant challenges in terms of recruitment during the pandemic (particularly in prisons) and in adapting to the new renationalised probation delivery arrangements. We were absolutely delighted to win the Longford Trust Annual award and Outstanding national organisation from the Criminal Justice Alliance. Our achievements would be impossible without the determination and passion of our staff, trustees, volunteers and the women we work with.

We have really appreciated the contributions of our staff team (especially women with direct experience of racism, other forms of discrimination, and involvement in the criminal justice system) in working towards ensuring that all elements of our work are trauma-responsive, anti-oppressive and anti-racist. The generosity of our funders and supporters has extended beyond financial contributions, showing deep faith in our mission. As we approach our 40th anniversary year, we are determined that our vision, and the voices of women affected by the criminal justice system, are at the heart of plans to end the harm of prison and build community solutions together. Only this will create a social justice system that restores relationships, responds to root causes of offending and strengthens communities.

Juli Browne and Harriet Johnson (Co-Chair of Trustees)

2. OUR KEY ACHIEVEMENTS



Our 2021 Awards taking pride of place with a picture of Women in Prison's founder, Chris Tchaikovsky.

An Award Winning Year

We were so delighted and proud at the end of 2021 to be honoured with the prestigious prizes of the Longford Trust Annual Prize and the Criminal Justice Alliance Award for Outstanding National Organisation, alongside grassroots campaigners, JENGBA. Our former CEO, Kate Paradine was also named as Howard League Criminal Justice Champion 2021. This was the Longford prize citation:

*"In our first ever Longford Prize awards, **Women in Prison** and its late founder Chris Tchaikovsky were highly commended. Twenty years on, we believe that this organisation has developed a remarkable resilience and effectiveness to go with that founding vision. It is a powerful force nationally, fighting passionately, practically and persuasively for both women's centres as alternatives to prison, and for women behind bars and after release, as well as their families, friends and loved ones. What it achieves has an impact on all prisoners in a system in serious need of reform."*

1) We have **strengthened the skills, experience and diversity of our Board of Trustees** through a national recruitment campaign and a partnership with the *Beyond Suffrage* Programme (along with other women's charities - Clean Break, Working Chance and Hibiscus), to develop training for women with lived experience of prison and the criminal justice system to become trustees. The result is a new diverse Board of trustees, where over half have direct experience of prison, have a family member in prison or were born in prison. We are currently testing a new co-Chair arrangement to model a collaborative style of feminist leadership.

2) We continued to deliver **trauma-responsive support and advocacy to 1504 women throughout the pandemic**, including in prisons, community, 'through the gate' programmes and in the partnership projects we deliver. We supported women to deal with a range of issues including physical and mental health, housing, debt and other financial hardship, domestic abuse, substance use, sexual violence, parenting, education, employment and multiple forms of trauma.

What women we support say about Women in Prison services

"Most support anyone has ever given me." "Wouldn't have got here without you." "Never had support like this." "I wouldn't have been able to get where I am today without you." "Don't know what I'd do without you".

"You're very good at your job. I have been through the care system and this is better support than I have ever received from social services. You have helped me above and beyond and I am so grateful. I didn't have a lot of support before and you have supported me so much. You are open minded, trustworthy and I can be honest with you. I don't feel alone, and without having your support things could have gone really badly this year."

"You're just so amazing. You are so lovely. It makes me feel safe knowing that there is someone there to support me and who I trust completely."

3) **We have continued to make the case for sustainable funding for women's centres** in building on the Women's Budget Group report published in 2020, including giving written and oral evidence to the Public Accounts Committee enquiry into the National Audit Office Report published in January 2022. One result of our campaigning and lobbying for co-commissioning and core funding, has been a second round of **a £2.5m fund for women's centres** and similar services which enabled 'core' rather than project funding. Co-commissioning is now in place in London and Manchester and the Ministry of Justice have formally committed to support more grant giving in the new probation delivery arrangements.

4) We have continued to **speak out for - and defend the rights and welfare of - women and others in prison**, as one of the leading charities to advocate for early release from the beginning of the pandemic and for the vaccination of people in prison. We have given evidence to the Justice Committee on its women in prison inquiry and the Bill Committee for the Police, Crime, Sentencing and Courts Bill.

5) We have been at the forefront of advocating for **women's holistic advocacy services to have a central role in the delivery arrangements for the new, renationalised, Probation Service**. Our leadership had a key role in ensuring that new delivery arrangements, from June 2021, included co-commissioning of women's services in London and Manchester. The outcomes of the national procurement competition resulted in provision from women's specialists across the country, including WIP providing services in Surrey in partnership with the Surrey Women's Support Centre (now run by Woking Borough Council). Throughout the year we have advocated for operational delivery of these new arrangements which prioritises the needs and futures of women we work with.

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WIP's women's centres in Manchester (WomenMATTAs) and South London (Beth Centre and the South London hubs) are flourishing, finding innovative ways to meet the needs of the women we support, including during the pandemic. Through the **South London Alliance** that we lead with Lambeth Council and in partnership with Pecan, Housing for Women, Clean Break, Working Chance and Hibiscus, in addition to the Beth Centre in Lambeth, we oversee successful women's **support hubs in seven London Boroughs** - Southwark, Sutton, Croydon, Wandsworth and Lewisham, which was extended to Bromley and Merton in the past year.

What partner agencies say about Women in Prison services

"I like working with the WIP team because of the way that you walk alongside women on their journey." [Health]

"WIP have ... helped so many of our female service users by going far and beyond to assist and support our service users in various ways e.g. housing, financial funding, drugs/alcohol, Mental Health etc." [Probation]

"It's been a pleasure working with [the team] at Women in Prison. They have embraced developing the service into a psychologically informed environment, and using a trauma informed care approach. They have been keen learners and proactive in their implementation of the changes and creatively applied the new vision. They are professional, warm and caring and have developed some wonderful relationships with the service users who trust and appreciate them. They always bring a sense of humour, commitment and compassion to their roles." [Mental health]

"Working together is vital over well-rounded services to the clients in [our area]. We're able to collaborate well together with common clients in the women's centre. You are brilliant at what you do and so good with the clients." [Substance misuse]

6) We have **strengthened our public affairs work**, building relationships with MPs, Ministers and the Shadow Frontbench, through meetings and Parliamentary briefings on coronavirus in prisons, the Budget and the Police, Crime, Sentencing and Courts Bill. We played a leading role in lobbying for a new statutory duty to record the reasoning of sentencing decisions about pregnant women and primary carers with a focus on the best interests of the child and achieved cross-party support on the amendments. We secured a commitment from the Minister to introduce new data collection on primary carers in custody. This is a positive step forward to ensure the evidence base can be developed for further policy change.

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7) We made a major stride forward in implementing our #OPENUP Women's Futures Manifesto (solution No.9) when we launched the new national project 'Creating Community Connections' to establish a network of women's centre and prison link workers in nine women's prisons, along with our partners, Anawim, Nelson Trust, Together Women and Brighton Women's Centre.

10 solutions to #OPENUP WOMEN'S FUTURES

1 Use the £80m received by HM Treasury from the sale of Holloway prison to deliver the Ministry of Justice's women's strategy.

2 For every local authority area to have a women's centre.

3 A trauma-informed diversion programme in every police force so women can be referred into community support.

4 Significantly reduce the use of remand in prison.

5 An end to prison sentences relating to the punishment of debt including non-payment of council tax and TV licence.

6 A legal presumption against short prison sentences.

7 When sentencing primary carers ensure alternatives to custody are used to minimise the harm to children.

8 All those serving indeterminate sentences of imprisonment for public protection (IPP) (abolished in 2012) are given a release date and intensive support to rebuild their lives.

9 For every women's prison to have 'Women's Centre Link Workers' so that women can build trusting relationships to prepare for life after release.

10 An end to 'Post Sentence Supervision' to reduce recall to prison and shift the focus on to support.

TOGETHER WE CAN #OPENUP WOMEN'S FUTURES IN EVERY COMMUNITY
Become global leaders and set an international example in how to reduce the human and financial cost of imprisonment and create healthier, safer communities

#OPENUP PATHWAYS AWAY FROM CRIMINAL JUSTICE INTERVENTIONS
Prevent women affected by abuse, childhood trauma, mental ill-health, addiction, poverty, homelessness and inequality from entering the criminal justice system

#OPENUP THE SUPPORT SERVICES WOMEN NEED
Invest and grow the UK's unique network of specialist women's centres that are proven to be more effective than prison at addressing the root causes of offending

#OPENUP OPPORTUNITIES FOR WOMEN AND THEIR CHILDREN
Build a system enabling those who have experienced the harm of prison to have access to housing and support to rebuild and move forward with their lives



8) We were delighted to publish two editions of the **Women in Prison** magazine with its new name, **Still I Rise**, which was selected by women in prison. The Magazine includes writing and art works by women affected by the criminal justice system, distributing enough magazines for each woman in prison to receive a copy of the latest edition.

A core group of women with experience of prison and of our services, who played a key role in the recruitment of our new Chief Executive, will be central in us developing 'Still I Rise' in the year ahead along with other plans to strengthen women's participation in all areas of our work.



9) With our partners we are building the women's centres movement and have launched the National Women's Justice Coalition based on a strong alliance of women's centres at its heart and modelling

collaborative leadership, now with 17 members at the end of its first phase of development our Coalition Development Manager is leading on the plan to increase membership.



10) We have played a leading role as member of the Ministerial Advisory Board on Female Offending (and the 'Expert Group' successor for that Board) including in challenging the Government's plan for 500 additional women's prison cells.

As part of our **campaign to #StopThe500** prison places, we have mobilised the public in taking action and secured a range of media coverage, which included a front page article in the Sunday Times and a letter to the Prime Minister signed by over 70 prominent organisations, calling for an end to plans for the 500 prison cells.

What women we support say about Women in Prison services

"You have helped me when nobody else wanted to, and supported and listened to me even through my outbursts. I could have not made it to where I am now without your support. You believed in me as a mom and that me and my children deserves a house and now we have it."

"I can cry in front on you, and you know I don't do crying, that's how safe you make me feel."
"I've put everything you taught me into work with other women, that's how I know you've helped me."

"I am now 6 weeks clean and it's an amazing feeling. My days have meaning and purpose and I have hope now that I can have a positive future ... I am slowly discovering who Liz is and what I want from my life. What a wonderful feeling to have myself back. I want to thank you for all your hard work in getting me here."

"I've felt like someone for once in my life had my back and you stood by me and guided me into some sort if normal life so thank you."

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3. THE DIFFERENCE WE ARE MAKING

We are so proud of how our team and the women we work with have adapted to the challenges we have faced in order to ensure that we emerge from the pandemic stronger than ever. As well as all the covid restrictions in the community and prisons, we have faced severe recruitment difficulties, particularly in prisons where restrictions have lasted for two years. Sadly, women have continued to be frequently released from prison without a safe home to go to. Women we work with have been particularly hard hit by the impact of lockdown measures including experiences of domestic abuse and a serious impact on mental health, all of which is compounded by the cost of living crisis.

Throughout this we have continued to offer intensive virtual and phone-based advocacy, advice and group work, workshops and individual tailored support, including meeting emergency needs during periods of lockdown (such as food parcels and medication) and sending out well being packs to keep women connected to services.

“ Firstly, I want to apologise for Friday I was annoyed with so many people and you was the only person helping me and I feel like I was so stressed I failed to alliterate myself and gratitude to you for what you were doing when I finally got back to mine and opened the box, I cried it was like opening one of them gift hampers. I am really grateful. at first, I didn't even realise there was a card I saw it but thought it was just to cover the stuff then I noticed the opening and saw your words, cried some more but I was so happy and I can't thank you enough I hope I can keep in contact with you throughout my journey. In the small time I have known you, you truly have been a blessing in my world you've gone further than anyone else ever has to support me and I can't thank you enough.”

We have made the best of the situation as a team and have come to appreciate even more the vital face-to-face and community elements of our support services, particularly in women's centres and one-to-one support in prison.

Our virtual all staff Away Days have been invaluable in helping to develop our organisational strategy. We have strengthened our Senior Management Team with new skills and roles including Deputy CEO, Head of Women's Centres and Safeguarding and Head of Prisons Partnerships and Participation. A new Development Manager for the National Women's Justice Coalition (seconded to Together Women) has helped strengthen our partnership work.

A snapshot of support needs for women we worked with this year:

- 82% - have mental health problems or concerns
- 68% - are experiencing or have previously experienced domestic abuse
- 43% - are not in education or employment
- 42% - are in debt
- 39% - have children who were not currently in their care
- 38% - have problematic substance use
- 27% - are not in suitable accommodation
- 25% - have disclosed self-harm
- 7% - have current or previous involvement in prostitution

We have continued to provide small grants funded by the Aldo Trust for women in need who have at least one year of their sentence left to serve. Thanks to the generosity of one supporter (the

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former governor of a women’s prison), we have been able to support women in the community who have emergency needs on leaving prison, including for essentials like clothing, food and phone credit and access to mobile phones to stay in touch with support workers.

Our support has enabled women to address issues relating to trauma, including domestic and sexual abuse, harmful substance use, mental health, housing, parenting, education, employment, poverty and debt – empowering them to drive change in their own lives, for themselves and their families. In feedback on workshops and groups held across our south London hubs and Healthy Foundations service, 75% came away feeling more confident and 85% came away feeling they knew more about how to access support.

What women we support say about Women in Prison services

“[I] feel emotionally stronger, more confident and getting happier than when I was when first referred. [You] listen to my problem and give me strength. I am really grateful and appreciate you help me work out my problem. Give me lots of emotional and realistic support. Help with charity application for furniture. Really like the hub.”

“Life changing feel hopeful, help with bus tickets to help me to see my children and also appreciate the well-being packs during lockdown. When feeling down I call [my] advocate and she gives me hope. Also ask about my children. I enjoy attending the workshops and coming out of my comfort zone. Also appreciate the help with food vouchers and the grant to buy clothes.”

“Help give me positivity and strength to go on, really appreciate the support.”

“The hub is really nice and I can’t believe somebody has done this for us.”

We know that the impact of our campaigns makes a real difference to the women we work with feeling seen and heard. This has never been more important than during the pandemic when we had a key role in highlighting the plight of people in prison and their families. A core group of women with experience of prison and the criminal justice system played a key role in the recruitment of our new CEO and we are looking forward to building on this with a new Women’s Participation Strategy.

Across our Manchester and London services, feedback from women using our services:

96% felt more able to deal with issues.

96% had made positive changes since accessing our services.

93% felt listened to by their workers.

91% felt the service fully met their needs.

Changes to our services delivery, particularly the transfer of the Surrey Women’s Support Centre to Woking Borough Council in March 2021 has reduced the numbers of women we have worked with this year, and our new support service in Surrey was not operational until June as part of the renationalisation of the probation service. This and the Creating Community Connections partnership of women’s centre/prison link workers across women’s prisons and the two additional South London hubs in Bromley and Merton have seen a steady increase in referrals in the last half of this year and this is expected to continue in the year ahead. Last year we had a total of 1,160 new referrals.

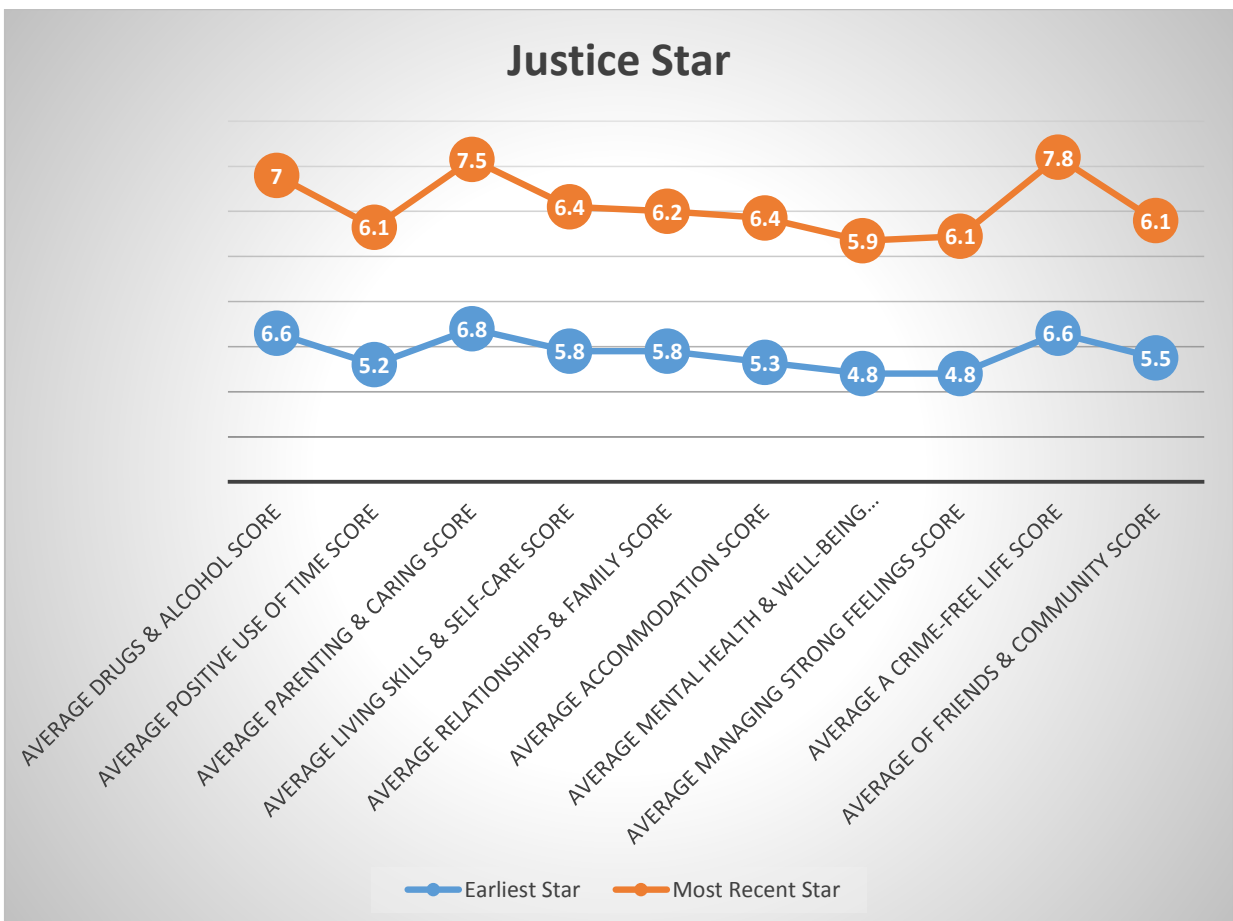
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Throughout the year, the use of the Justice Star monitoring tool has been extended across WIP as a means of measuring impact, outcomes and 'distance travelled'. The Justice Star is divided into the ten outcome areas: Accommodation; Living skills & Self-care; Mental health & Well-being; Friends & Community; Relationships & Family; Parenting & Caring; Drugs & Alcohol; Positive use of time; Managing strong feelings; A crime-free life. Supported by their key worker, women agree where they see themselves on a scale of 1-10 for each outcome area. The exercise is repeated every three months in order to measure progress. The scales of the Justice Star are:

1-2: Stuck, 3-4: Accepting help, 5-6: Motivated and taking responsibility, 7-8: Learning what works 9-10: Self-reliance

The table below shows the average levels of 'Justice Star' improvements across WIP services, as reported by our clients.



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What women say about WIP services

“I feel hopeful about my future.”

“A lot of practical and emotional support. From various things such as supporting me when I was not happy in my job, to help filling in benefits. I also really appreciate the referral made to counselling for further emotional support.”

“Nobody’s helping me except for the Beth Centre, I feel like you’re the only people that pick up the phone are there for me.”

“I first came into contact with Annie [my WIP support worker] after I was sectioned under the mental health act section 136; [a police officer] put Annie in contact with me. In that short space of time Annie has been instrumental in ensuring my safety both physically and mentally she has supported me in getting out of a very unsafe environment and area where there was constant risk to my safety, she has advocated accordingly supporting me with housing supporting me to be housed in a safe place, Annie has supported me with my mental health she has consistently been in contact with me from the first day we were put in contact she has also got me counselling sessions through [another] charity ... as well as supporting me safely to get to medical appointments to see my physiotherapist she is in contact with them to help arrange a transfer of care to the area I have now been moved too to ensure my safety. Annie is truly an asset to [Women in Prison] and great representation of real due care and diligence, I believe she goes above and beyond in her role it is undeniable that she truly cares about what she does, her passion and professionalism for me has been unmatched in any service I’ve ever received. Her encouragement compassion kindness and consistency is unfaltering, I am very grateful to have been able to receive such support and going forward I would love to continue receiving support from Annie in just a small time she has helped me so so much.”

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4. “TURNING POINTS AND FUTURE PLANS

With new co-Chairs of our Board and the transition to a new CEO, as Kate Paradine hands over to Sonya Ruparel, we feel that we are at a real turning point in delivering Women in Prison’s vision for the future.



‘Turning Point’ by Deborah, Our Time Artist, HMP Send

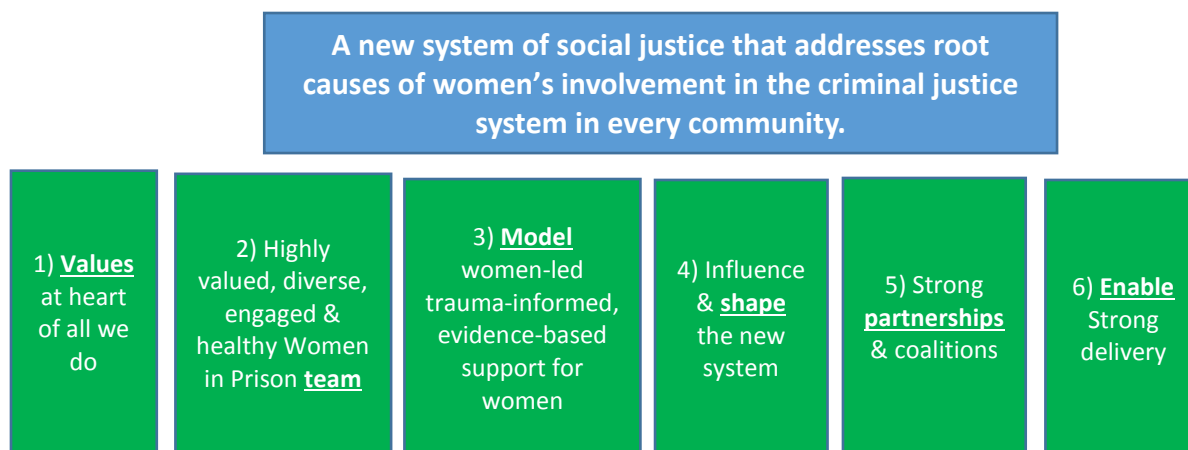
During the last year we have been making sure that our achievements and experiences of the pandemic are a foundation for transforming our own organisation and the system in which we operate. With our pay review completed and an annual staff survey in place we are looking forward to taking forward all the actions to build an even stronger culture of anti-oppression, anti-racism, trauma-responsiveness and welcome which shares power across our staff team and with women with lived experience of prison and the criminal justice system.

We have learned how long real change takes and how important it is that we follow our values, including learning from failure and using such learning as an opportunity to renew our efforts and begin again. This plan and our dedication to long-term culture and systems change are at the heart of our strategy planning.

We are going into this financial year in a good financial position, and have filled core vacancies. This is the result of our funders’ continued support and our management of resources that kept to the commitment to strengthen our reserves position, improve ‘cost recovery’ and diversify funding streams as far as possible. Carrying a number of vacancies, influenced by recruitment difficulties in the pandemic, has enabled us to build up some capacity to invest in the future from our reserves and consolidate the progress we have been making, particularly in the coming year.

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We have started delivering our new refreshed strategy:



Central to our future will be building on the partnerships we have so successfully strengthened during lockdown, particularly with partners in the specialist women's sector. We believe that our ability to 'speak truth to power' about issues affecting some of the most marginalised and silenced people in our communities, whilst providing frontline specialist support in prisons and communities, will be more important than ever before and we know that we must strengthen our united voice.

We expect the numbers of women needing support and the complexity of the needs and disadvantages they face to increase significantly in the wake of Covid-19 and the cost of living crisis. We are already seeing evidence of this in our services and those of our partners providing women's centres and other specialist support. We know that, to meet the challenges this brings, our strategy has to strengthen the way that our services and campaigns build on each other in order to ensure that the five key values of trauma-responsive practice are central to everything we do - Safety (emotional and physical); Empowerment; Trustworthiness; Choice; Collaboration.

We do not underestimate the challenges ahead, including those presented by the Government's sentencing and prison building proposals. We will continue our work to adapt and change to maximise our impact in women's lives and in building a new system of justice – Change, Connection and Collaboration will continue to be our focus.

Change – Changing our organisational culture, so that we can maximise our impact on systemic change and lead by example, with practice that has trauma-responsiveness, feminism, social justice, anti-racism, anti-oppression and prison abolition at its heart.

Connection – Connecting, and re-connecting in the wake of the pandemic, with one another as a team of trustees, staff and volunteers, and with the women we work with in prisons and communities - with a focus on a truly trauma-responsive approach in all we do.

Collaboration – Building on these connections to create strong, lasting collaborations so that power is shared at all levels of our organisation and in all our work, particularly with women with lived experience of the criminal justice system. This includes strengthening the alliances and coalitions we have built during the pandemic.

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We are an organisation excited for a new era of leadership, service delivery and campaigning for change that truly reduces the harm of imprisonment, whilst creating the change needed in communities, so that every woman has access to the support she needs from the earliest stage possible.

Only this trauma-informed focus on the root causes of offending (including abuse, mental ill health, harmful substance use and poverty) will result in the stronger communities needed to drive change and end the harm of prison.

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5. 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 both offending and criminal justice responses.
- Contributing to local, national and international debate, research and policy development on women affected by the criminal justice system.

WIP's trustees have consistently complied with the duty to have due regard to the public benefit, as mentioned in the section 17 of the Charities Act guidance published in 2011 by the Commission.

b) Structure, governance and management

The Charity is constituted as an incorporated charitable trust and is governed by a 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. Kate Paradine was in post as CEO throughout the year. The management team currently comprises Chief Executive Officer, Deputy CEO, Head of Campaigns and Public Affairs, Head of Women's Centres and Safeguarding, Head of Finance and Systems and Head of Prison Partnerships and Participation.

The Charity was supported by existing funders and commissioners during the year, as it responded to challenges presented by Covid-19. Ongoing funding for services was not affected and additional Covid-19 funding was available in the short term. The Charity applied for - and was granted - additional funds to support women directly and to upgrade technology to enable working from home.

The pay of all staff is subject to annual increments. A full organisational salary review has been completed that has benchmarked salaries against pay levels in other comparable charities, and staff had salary increases back dated to April 2021, with an additional 4% pay rise from April 2022.

The Board has reviewed the funding and cost plans for the year ahead and considers the Charity can continue to operate as a going concern.

The WIP Board underwent considerable changes during the year, as part of planned succession and strengthening of the skills and diversity of the Board. New trustees have been recruited through an open recruitment process that included short listing and interviews, to ensure the Board had the

Women in Prison Ltd

Report of the Trustees for the year ended 31 March 2022

skills required and improved the diversity of board membership. New trustees have undergone a comprehensive induction process covering their role and responsibilities and the provision of relevant governance documents including Board minutes and the Charity Commission's guidance on the duties of trustees. The Chair, Jo Ryan, stepped aside in November 2021 and we have since then moved to co-chair arrangement, first with Harriet Johnson and Azrini Whaidin and now Harriet and Juli Browne.

Volunteers include peer mentors in prison and in the community, but the pandemic has restricted our ability to work with women on Release on Temporary Licence (RoTL). Volunteer numbers averaged 15 during the year.

c) **Risks and mitigation**

In the wider framework in which WIP operates, there is considerable uncertainty, including on funding, such as new co-commissioning arrangements from December 2022 for the delivery of services for women linked to probation supervision in London. This will continue to put a significant strain on the charity sector in key areas of service delivery. WIP will pay close attention to developments that will require continuous assessment of both risks and potential opportunities.

At present, trustees consider these to be the most significant risks facing the charity.

Risk Identified	Actions taken to mitigate risk
Skills and staffing gaps at all levels.	Review of organisational structure to ensure that roles and responsibilities are clearly defined, with relevant skills and experience set out in job descriptions. Work on both remuneration strategy and organisational culture to ensure that WIP remains a desirable employer in a highly competitive market. Recruiting and reorganising to fill skills gaps.
Contract delivery	Recruitment and training to ensure adequate resourcing. Regular communication with commissioners to agree priorities and keep up-to-date on delivery and current challenges. Plans in place to meet information security requirements.
Funding streams not adequate for service delivery or organisation development.	Applications for additional funding from trusts and foundations. Campaigning for sustainable core funding and fundraising for unrestricted funds and regular giving.
Data protection, information and security systems breaches.	Cloud-based services, review and updating of policies and procedures on data protection, privacy and confidentiality. Cyber security training completed by staff. IASME accreditation Gold award achieved for 2022-23.

Women in Prison Ltd
Report of the Trustees
for the year ended 31 March 2022

d) Financial review

Income in 2022 increased by £32,913, and expenditure increased by £491,080. The result for the year was a surplus of £17,160 compared to a surplus of £475,327 in 2021. Overall reserves increased by £17,160. Restricted reserves increased by £11,273 as project expenditure improved as a direct result of easing the Covid-19 restrictions. Unrestricted reserves improved by £5,887. This has been a consequence of specific additional grants for core funding and continued recovery of core costs. Overall reserves as a proportion of income has remained similar at 39.3% from 39.1%.

e) Reserves policy and investment

The charity does not hold sufficient funds to develop investments, aside from short-term cash deposits. 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 of normal expenditure, and notes that this has been achieved. The Board also 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, along with any restricted funding associated with those projects.

Total operational costs, including all service provision for the first three months of the following financial year, are £681,008 (2021: £462,127).

At the year-end, the charity held reserves in total of £1,103,279 (2021: £1,090,620), of which £340,734 (2021: £461,684) were restricted. Unrestricted reserves were £762,536 (2021: £628,936).

f) Fundraising

Existing funders have been incredibly supportive throughout the Covid-19 lockdown, providing accelerated grant payments and additional funds to support staff wellbeing. We have also agreed with them extended periods for contract delivery where staffing issues have delayed mobilisation. The Ministry of Justice established a fund of £2.5m to support core costs for the women's sector, through a competitive bidding process in each region, and we were successful in our application.

Our fundraising goals this year are to develop and extend funding streams for services, particularly those in health-related projects and in Manchester, where we are experiencing a noticeable increase in demand for our services. We will continue to strengthen our core funding streams over the longer term, so as to ensure that both our organisational development capability and campaigns team are fully funded. This is in addition to the ongoing work of securing stable, longer term funding for our services based in Manchester, London and in prisons. The new service delivery model for services directly commissioned by the Ministry of Justice started in Surrey and South London in June 2021.

The support we receive from our funders for campaigns and for core activities is invaluable. Barrow Cadbury Trust, Bromley Trust, Esmée Fairbairn Foundation, The Henry Smith Charity, Jabbs Foundation, Lloyds Bank Foundation, Triangle Trust, Sisters Trust and Tudor Trust have provided sustained help and guidance throughout the year. We also raised funds for the first time via the Big Give in December 2021 and March 2022.

Women in Prison Ltd

**Report of the Trustees
for the year ended 31 March 2022**

WIP does not use commercial fundraisers or third parties to assist with fundraising. Our main sources of funding are through delivery to grants' and contracts' terms, and through the support of charitable trusts and foundations. Our individual giving is managed through Enthuse (formerly Charity Checkout) and JustGiving, and our fundraising activities do not include making unsolicited contact with potential donors. WIP has not received any complaints regarding said activities and has followed practice in line with GDPR in terms of contact with individual donors.

Women in Prison Ltd

Report of the Trustees for the year ended 31 March 2022

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 the 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 for each year financial statements that 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 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, hence, for 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 they are obliged to take as directors, 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 8 September 2022 and by order of the trustees, signed on their behalf by:



Harriet Johnson

Juli Browne **and** **Harriet Johnson, Co-Chairs of Trustees**
Women in Prison Ltd (a company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

Opinion

We have audited the financial statements of Women in Prison Limited for the year ended 31 March 2022 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 2022 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

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 (which includes the strategic report and the directors' report prepared for the purposes of company law) 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.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 17 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the Charity Commission, General Data Protection Regulations (GDPR), health and safety regulations and employment law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and tax regulations

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year, including during the Covid-19 remote working period;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

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.

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.

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).

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WOMEN IN PRISON LIMITED

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.



Siobhan Holmes
For and on behalf of Haysmacintyre LLP,
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 21 November 2022

Women in Prison Ltd

**Statement of Financial Activities
(including income and expenditure account)
for the year ended 31 March 2022**

		Unrestricted Fund	Restricted Fund	Total Funds	Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
INCOME:					
Donations		124,027	-	124,027	25,538
Charitable activities	2	64,196	2,645,840	2,710,036	2,775,612
Investment income		-	-	-	-
TOTAL INCOME		188,223	2,645,840	2,834,063	2,801,150
EXPENDITURE:					
Cost of fundraising		-	-	-	-
Expenditure on charitable activities	3	21,380	2,800,023	2,821,403	2,325,823
		21,380	2,800,023	2,821,403	2,325,823
Net Income/(Expenditure)		166,843	(154,183)	12,660	475,327
Transfers between Funds		(33,232)	33,232	-	-
NET MOVEMENT IN FUNDS		133,190	(120,951)	12,660	475,327
RECONCILIATION OF FUNDS					
Funds brought forward at 1 April 2021	10/11	761,149	329,461	1,090,620	1,090,620
Funds carried forward at 31 March 2022	10/11	762,556	340,714	1,103,279	1,103,279

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities.

The notes on pages 25 to 36 form part of these financial statements.

Full comparatives for the year ended 31 March 2022 are shown in note 15.

Women in Prison Ltd
Company number: 05581944

Balance Sheet
as at 31 March 2022

	Notes	2022 £	£	2021 £	£
CURRENT ASSETS:					
Debtors	8	28,965		77,778	
Cash at bank and in hand		<u>1,358,099</u>		1,246,403	
		1,387,064		1,324,181	
CURRENT LIABILITIES					
Creditors:					
Amounts falling due within one year	9	<u>(283,785)</u>		<u>(233,561)</u>	
NET CURRENT ASSETS:					
			<u>1,103,279</u>		<u>1,090,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>1,103,279</u>		<u>1,090,620</u>
FUNDS:					
Unrestricted income fund	10	762,546		628,936	
Restricted income fund	10/11	<u>340,734</u>		<u>461,684</u>	
TOTAL FUNDS					
			<u>1,103,279</u>		<u>1,090,620</u>

The notes on pages 29 to 42 form part of these financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved by the Board of Trustees on 8 September 2022 and signed on its behalf by:



Juli Browne
Co-Chair of Trustees



Harriet Johnson



Grace Stevens
Trustee and Treasurer

Women in Prison Ltd

Statement of Cash Flows
for the year ended 31 March 2022

		2022 £	2021 £
Cash provided by operating activities	A	<u>111,696</u>	<u>278,135</u>
Increase in cash and cash equivalents in the year	B	111,696	278,135
Cash and cash equivalents at the beginning of the year		<u>1,246,403</u>	<u>968,268</u>
Total cash and cash equivalents at the end of the year		<u><u>1,358,099</u></u>	<u><u>1,246,403</u></u>

A) Reconciliation of net movements in funds to net cash flow from operating activities		2022 £	2021 £
Net income for year		12,660	475,327
Decrease (increase) in debtors		48,812	(44,257)
Increase (decrease) in creditors		<u>50,224</u>	<u>(152,935)</u>
Net cash provided by operating activities		<u><u>111,696</u></u>	<u><u>278,135</u></u>

B) Analysis of cash and cash equivalents	As at 1 April 2021 £	Cashflow £	As at 31 March 2022 £
Cash in hand	<u>1,246,403</u>	<u>111,696</u>	<u>1,358,099</u>
Total cash and cash equivalents	<u>1,246,403</u>	<u>111,696</u>	<u>1,358,099</u>

C) Analysis of net debt	As at 1 April 2021 £	Cashflow £	As at 31 March 2022 £
Debt due within one year	<u>233,561</u>	<u>50,224</u>	<u>283,785</u>
Total debt	<u><u>233,561</u></u>	<u><u>50,224</u></u>	<u><u>283,785</u></u>

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2022

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 for Charities (SORP 2015) (Second Edition, effective 1 January 2020) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016) and the Companies Act 2006. All amounts are expressed in GB sterling (£).

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. Covid-19 has not, as yet, had an adverse effect on our financial position with funders and commissioners continuing their support, particularly around cash flow. There are significant challenges ahead arising from ending of a number of central government grant programmes, and the renationalisation of probation services. Women in Prison is part of networks of women's support services which are tendering for this new central government funding.

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.

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2022

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 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) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity that the trustees have decided, at their discretion, to set aside to use for a specific purpose. Restricted funds are grants and donations that 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 are an estimate of time spent, together with any direct costs incurred.
- 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.

h) Allocation of support costs

Support costs relate to 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 that 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.

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2022

i) Operating leases

The charity classifies the lease of printing 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.

j) 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 that are subsequently measured at amortised cost using the effective interest method.

k) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category

Office equipment – 20% straight-line

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 or judgements within the accounts.

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2022**

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 FRS102.

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 2022

2. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
RESTRICTED		
<i>In Women's Prisons</i>		
Aldo Trust	3,500	-
Central & NW London NHS Foundation Trust	86,294	86,294
National Lottery	-	-
HMP Foston Hall	-	53,457
Greater Manchester Women's Support Alliance	24,049	29,772
<i>Community Based</i>		
Oxleas NHS Foundation Trust	-	-
National Lottery Community Fund	154,657	165,630
City Bridge Foundation	-	145,500
NHS England	140,245	154,295
Lambeth Council and MOPAC (<i>South London Alliance</i>)	978,459	855,231
Advance Charity	21,343	34,067
London Community Foundation	-	30,000
Sutton Council	5,000	15,190
WomenMATTA project funding	153,223	152,786
Manchester City Council	45,783	39,620
Comic Relief	-	33,388
Woking Borough Council (<i>including contribution in kind</i>)	140	291,196
Surrey PCC	-	75,620
Surrey CC Public Health	-	50,000
Charles Hayward Foundation	25,000	25,000
Ministry of Justice	246,023	142,916
Surrey Community Foundation	-	-
Grants for service users	14,171	13,028
DCMS Tampon Tax	461,973	-
<i>Campaigns and core funding</i>		
Barrow Cadbury Trust	15,000	31,500
Bromley Trust	10,000	10,000
Comic Relief	97,635	105,607
The Henry Smith Charity	48,700	48,700
Jabbs Foundation	25,645	20,000
Kent PCC	-	-
Lloyds Bank Foundation	64,000	46,000
Triangle Trust	25,000	25,000
Trust for London	-	-
Total restricted income	<u>2,645,840</u>	<u>2,679,797</u>

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2022

INCOME FROM CHARITABLE ACTIVITIES (continued)

	2022	2021
UNRESTRICTED	£	£
Esmée Fairbairn Foundation	30,000	45,000
Goldsmiths	30,000	-
Sisters Trust	-	20,000
Tudor Trust	-	27,000
Campaigning	3,000	-
Other income	<u>125,223</u>	<u>3,815</u>
Total unrestricted income	<u>188,223</u>	<u>95,815</u>
Total income from charitable activities	<u>2,834,063</u>	<u>2,775,612</u>

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 HMP Bronzefield residents 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 any location in the South East of England.

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

The Alliance coordinator provides strategic networking and oversight of the Alliance's work. Funding also went toward WomenMATTER.

National Lottery Community Fund (Healthy Foundations)

New grant funds the development of health-related projects. Advocates provide information and advocacy about healthcare and wellbeing, and support women to access healthcare services in the community, following release from prison.

City Bridge Foundation and NHS England (Bluebird)

Joint funders of a project that works across London to meet the additional needs of women on probation who meet particular criteria.

Lambeth Council and MOPAC

Grant funds the Beth Centre and South London Alliance - women-only, safe, comfortable spaces with expert support for women living in Lambeth, Southwark, Wandsworth, Sutton, Croydon and Lewisham 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.

Using funding from Mayor's Office of Policing and Crime (MOPAC) and other local authorities as part of the London Crime Prevention Fund, Lambeth funded a three-year programme, based in six south London

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2022

boroughs, of localised support for women. This project has been extended until June 2022 and now covers the two further boroughs of Bromley and Merton.

WomenMATTA project funding

Funded by **Cheshire and Greater Manchester CRC, Greater Manchester Combined Authority and GMWSA**. The women's centre provides one-to-one and group 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 those considered 'at risk of offending' by nature of unmet support needs.

Manchester City Council

Grant is a contribution to WomenMATTA, which funds a specific project worker who supports the 'at risk of' offending cohort, and the weekly community drop-in that includes a rolling timetable of activities aimed to reduce the social isolation, improve the mental health and wellbeing, financial circumstances and employability of women attending. The grant also funds the delivery of WIP's one-day 'Working with Women in the Criminal Justice System' training to external services and professionals.

Woking Borough Council (*Women's Support Centre*)

Commissions WIP to run the Women's Support Centre offering support across Surrey to women whose individual circumstances or experiences have placed them at risk of exploitation, victimisation or involvement in the criminal justice system. The whole service was transferred to Woking Borough Council in March 2021.

Ministry of Justice

New funding received toward core costs for the final months of the year, following a competitive process.

Grants for Service Users

Grant for individual cases, as funds permit.

Barrow Cadbury Trust

Two grants were made during the year, both of which supported the campaigning activities of Women in Prison, including strengthening women's voices, in our campaigns to reduce the women's prison population and build the women's centre movement.

Bromley Trust

Grant awarded for policy and campaigning work.

Jabbs Foundation

Grant awarded for campaigning work and work with magistrates.

Comic Relief

Grant is funding for campaigns to amplify the voices of Women's Centres across the country, improving recognition of the women-centred services available and making the case for sustainable funding.

Lloyds Bank Foundation

Grant awarded to develop influencing strategies in partnership with other women's centres.

Triangle Trust

Grant awarded for development of National Women's Justice Coalition.

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2022**

DCMS Tampon Tax – Creating Community Connections (CCC)

The new 'Creating Community Connections' project is led by a partnership of women's centre providers - Women in Prison, Brighton Women's Centre, Anawim, Together Women and Nelson Trust. The project aims to connect women in prisons with vital specialist community support services across the country, especially women's centres.

The project aims to strengthen partnerships between a national network of women's centres, prisons and women in custody to support women through custody to community. This will include providing access to the trauma-responsive support that women's centres provide to reduce reoffending and overall harm, increase women's sense of safety and help them rebuild their lives.

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2022

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs including training and development	1,756,864	1,591,379
Subcontracted services and in-kind contributions	571,617	295,488
Programme and direct costs	169,093	179,715
Office costs	142,761	136,445
Premises costs	89,516	73,120
Professional fees and consultants	68,640	34,277
Governance (note 4)	<u>22,912</u>	<u>15,399</u>
	<u>2,821,403</u>	<u>2,325,823</u>

Support costs included in charitable expenditure

	2022 £	2021 £
Staff costs including training and development	189,606	137,879
Programme and direct costs	11,627	12,856
Office costs	48,405	34,625
Premises costs	26,546	36,521
Professional fees and consultants	42,539	20,654
Governance	<u>23,019</u>	<u>9,807</u>
	<u>341,742</u>	<u>252,342</u>

4. ANALYSIS OF GOVERNANCE COSTS

	2022 £	2021 £
Audit fee	9,804	8,910
Management committee expenses	<u>13,215</u>	<u>6,489</u>
	<u>23,019</u>	<u>15,399</u>

5. NET INCOME FOR THE YEAR

	£	£
This is stated after charging auditors' remuneration: inclusive of VAT		
Audit	9,804	8,910

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2022

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

	2022	2021
	£	£
Salaries and wages	1,362,889	1,270,955
Social security costs	125,955	110,165
Pension costs	91,132	73,981
Temporary staff and subcontractors	106,973	68,533
Other personnel costs	69,807	67,745
	<u>1,756,756</u>	<u>1,591,379</u>

No employees received remuneration in excess of £60,000 (2021: £60,000). The charity makes administrative contributions of £91,132 to a stakeholder pension scheme for 73 qualifying staff members (2021: £73,981 for 51).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2021: £nil). Expenses incurred by trustees for travel or other expenses during the year amounted to £955 (2021: £220). Trustee donations during the year totalled £2,620 (2021: £620).

Staff redundancy payments in the year totalled £11,812 (2021: £10,432). The key management personnel of the charity during the year comprised the trustees, the Chief Executive, the Head of National Service Delivery, and the Head of Finance and Governance. The total employee benefits of the key management personnel of the charity were £180,448 (2021: £135,084).

Average staff numbers during the year were 52 (2021: 53) . Average full time equivalents during the year were 46 (2021: 44).

Volunteers include peer mentors in prison and in the community, volunteer counsellors in our women's centre in Woking, women on Release on Temporary Licence (RoTL) and those working on our campaigns. Volunteer numbers averaged 15 during the year (2021: 15).

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.

Women in Prison Ltd

Notes to the Financial Statements
for the year ended 31 March 2022

8. DEBTORS

	2022	2021
	£	£
Trade debtors	21,458	61,402
Prepayments and accrued income	4,507	10,962
Other debtors	3,000	5,414
	<u>28,965</u>	<u>77,778</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	157,057	93,490
Taxation and social security	34,104	24,615
Accruals and deferred income	92,624	115,456
	<u>283,785</u>	<u>233,561</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS (2022)

	Net Current Assets £	Total 2022 £	Total 2021 £
Unrestricted funds	762,546	762,546	628,936
Restricted funds	340,734	340,734	461,684
Net assets	<u>1,103,279</u>	<u>1,103,279</u>	<u>1,090,620</u>

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS (2021)

	Net Current Assets £	Total 2021 £	Total 2020 £
Unrestricted funds	628,936	628,936	463,562
Restricted funds	461,684	461,684	151,731
Net assets	<u>1,090,620</u>	<u>1,090,620</u>	<u>615,293</u>

Women in Prison Ltd

**Notes to the Financial Statements
for the year ended 31 March 2022**

11. RESTRICTED FUNDS

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. Descriptions of individual funds are set out in Note 2.

	Balance at 1 April 2021	Income	Expenditure	Transfers (to) from unrestricted	Balance at 31 March 2022
South London Women's Hubs	51,827	695,459	(735,567)	-	11,719
Bluebird Project	126,861	140,245	(225,656)	-	41,450
Woking Council WSC	56,283	140	(56,423)	-	-
Beth Centre	33,877	233,000	(230,895)	-	35,982
National Lottery	38,404	154,658	(157,189)	-	35,873
WomenMATTA	-	172,380	(172,380)	-	-
Comic Relief Power Up	22,820	97,635	(104,116)	-	16,3-39
CNWL NHS Foundation Trust	-	86,294	(86,294)	-	-
Creating Community Conect	-	461,973	(355,293)	-	106,680
Other restricted funds	131,612	604,057	(676,210)	(33,232)	92,691
TOTAL RESTRICTED FUNDS	461,684	2,645,840	2,800,023	(33,232)	340,734

RESTRICTED FUNDS – Previous year comparison

	Balance at 1 April 2020	Income	Expenditure	Transfers (to) from unrestricted	Balance at 31 March 2021
South London Women's Hubs	55,363	622,681	(626,217)	-	51,827
Bluebird Project	(9,877)	299,795	(163,057)	-	126,861
Woking Council WSC	25,157	269,539	(238,413)	-	56,283
Beth Centre	11,934	232,550	(210,607)	-	33,877
National Lottery	17,068	165,630	(144,294)	-	38,404
WomenMATTA	-	150,915	(150,915)	-	-
Comic Relief Power Up	29,127	105,607	(111,914)	-	22,820
CNWL NHS Foundation Trust	-	86,294	(86,294)	-	-
Other restricted funds	22,959	754,813	(594,112)	(52,048)	131,612
TOTAL RESTRICTED FUNDS	151,731	2,687,824	2,325,823	(52,048)	461,684

Women in Prison Ltd

Notes to the Financial Statements for the year ended 31 March 2022

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 2021, the company had commitments under non-cancellable operating leases

	2022 £	2021 £
Operating leases that expire:		
Within one year	1,474	1,474
Within two to five years	<u>192</u>	<u>1,665</u>
	<u><u>1,666</u></u>	<u><u>3,139</u></u>

13. RELATED PARTY TRANSACTIONS

There are no related party transactions to report.

14. FINANCIAL INSTRUMENTS

	2022 £	2021 £
Financial assets at amortised cost	<u>1,387,064</u>	<u>1,332,181</u>
Financial liabilities at amortised cost	<u>283,785</u>	<u>233,561</u>

Women in Prison Ltd

Notes to the Financial Statements
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15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY

		Unrestricted Fund	Restricted Fund	Total Funds
	Notes	2021 £	2021 £	2021 £
INCOME:				
Donations		17,511	8,027	25,538
Charitable activities	2	95,815	2,679,797	2,775,612
Investment income		-	-	-
TOTAL INCOME		113,326	2,687,824	2,801,150
EXPENDITURE:				
Cost of fundraising		-	-	-
Expenditure on charitable activities	3	-	2,325,823	2,325,823
		113,326	2,325,823	2,325,823
Net Income/(Expenditure)		113,326	362,001	475,327
Transfers between Funds		52,048	(52,048)	-
NET MOVEMENT IN FUNDS		165,374	309,953	475,327
RECONCILIATION OF FUNDS				
Funds brought forward at 1 April 2020	10/11	463,562	151,731	615,293
Funds carried forward at 31 March 2021	10/11	628,936	461,684	1,090,620