

**PRISON RADIO ASSOCIATION**

**Registered Charity No. 1114760**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2022**

**PRISON RADIO ASSOCIATION  
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FOR THE YEAR ENDED 31 MARCH 2022**

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**PRISON RADIO ASSOCIATION  
REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

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Charity name	Prison Radio Association	
Company registration number	05571624	
Charity registration number	1114760	
Registered address	10 Queen Street Place London EC4R 1BE	
Board of Trustees:		
Chair of Trustees	Ryan Wain	
Trustees	Roma Hooper	Resigned 30 March 2022
	Mark Robinson	Resigned 16 December 2021
	Lawrence Galkoff	
	Julia Howard	
	David Franklin	
	Raphael Rowe	
	Hilary Ineomo-Marcus	
	Debbie Ramsay	
	Michael Spurr	
	Tanya Robinson	
Legal Advisers	Bates Wells and Braithwaite 10 Queen Street Place London EC4R 1BE	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Auditors	Chater Allan LLP 7 Quay Court Colliers Lane Stow-cum-Quy CB25 9AU	

## **Structure, Governance and Management**

### **Governing Document and Public Benefit**

The Prison Radio Association (PRA) is a charitable company limited by guarantee, incorporated on 22nd September 2005 and registered as a charity on 20th June 2006. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

The objects of the charity are the education, relief and rehabilitation of offenders in custody and in the community. The charity's overall aim and where it works to support public benefit is its commitment to contributing to a reduction in re-offending.

The charity works in partnership with a number of organisations from across the voluntary, community and social enterprise (VCSE) sectors that support the HM Prison and Probation Service' (HMPPS) priorities in reducing reoffending. The charity operates mainly within prisons across England and Wales, but is increasingly supporting the development of prison radio initiatives globally.

In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The charity has received a core grant from HMPPS for a number of years in line with their financial year (April to March). This has recently been confirmed to 31<sup>st</sup> March 2024.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years.

The Management Committee seeks to ensure that the needs of prisoners are appropriately reflected through the diversity of the trustee body. Regular reviews are undertaken to ensure that the required skills to support the charity are in place.

### **Trustee Induction and Training**

Each trustee is provided with information regarding the role and responsibilities of a trustee, including information produced specifically for this purpose by specialist charity law firm, Bates Wells. Trustees are introduced to the work of the charity via visits to specific prison radio projects and an induction by the Chair and Chief Executive. An induction pack containing the Memorandum and Articles of Association, the charity's business plan and budgets, together with other relevant information, including minutes of trustees' meetings is provided.

In an effort to maintain the broad skill mix, a review is regularly undertaken to ensure that should a member resign, an appropriate replacement is found. All trustees are appraised by the Chair on an annual basis.

### **Organisational Structure**

The Prison Radio Association has a Management Committee of nine members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Management Committee has members from a variety of professional backgrounds relevant to the work of the charity. Day-to-day administration is delegated to the Chief Executive who is responsible for ensuring that the charity delivers the services specified.

### **Remuneration policy for key management personnel**

The pay of the CEO and all staff are reviewed annually and normally increased to reflect a cost of living adjustment which is set based on external benchmarks. The trustees also benchmark against pay levels in other charities and consider the performance of the charity when deciding on any increases above cost of living.

## **Risk Management**

Health and Safety: the charity ensures that all staff members attend appropriate training courses, including security and key training in line with HM Prison and Probation Service (HMPPS) policy guidelines.

Appropriate insurance policies are in place including employers' liability, public liability and professional and trustee indemnity.

The trustees actively review, on a regular basis, the major risks the charity faces and where appropriate, systems and procedures have been established to manage these. The charity's Risk Register is regularly reviewed by the Chief Executive and the Management Committee. The key risks facing the charity are:

1. Lack of funding preventing the charity from fulfilling its commitments, with serious impact on the reputation and long-term viability of the charity
2. Loss of ability to broadcast due to inadequate or unsuitable technology

The trustees have reviewed the risks facing the charity in light of Covid-19 and have concluded that the key risks remain the same. While there remains uncertainty over income projections over the next year, due both to the pandemic and the economy, the charity goes into the new financial year with reserves at the required level. The impact on income will be closely monitored and activity adjusted accordingly.

## **Related Parties**

The charity works closely with its principal partner, HM Prison and Probation Service (HMPPS) to ensure its objectives are met.

The PRA also works with a plethora of other agencies, predominantly third sector, whose principal aims are to support HMPPS' priorities in reducing reoffending.

## **Public benefit focus on ensuring that our activities achieve our charitable aims**

The trustees review the aims, objectives and activities of the charity each year; evaluating impact and ensuring that activities remain focused on the charity's stated purposes. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and Performance in delivery of public benefit**

The main area of charitable activity for the PRA is running National Prison Radio (NPR). The world's first national radio station for prisoners, NPR supports prisoners through their sentences and aims to reduce reoffending. It also highlights the effects of crime and imprisonment on prisoners, families, victims and society as a whole. It provides vital information and support to help its audience members turn their backs on crime and rebuild their lives in preparation for release.

In addition to the above, the PRA provides support, guidance and expertise to existing prison radio projects and to those interested in setting up prison radio projects, both in the UK and around the world.

The PRA works in partnership with a range of statutory and voluntary bodies to create impactful programming for NPR. Programming signposts its audience to services supporting rehabilitation and resettlement. National Prison Radio takes the messages of partner organisations and literally amplifies them, providing prisoners with crucial information and driving up referral rates to essential services.

NPR broadcasts 24 hours a day, seven days a week, via an audio channel on in-cell television systems. As of March 2022, it can be received in 113 prisons across England and Wales, with a potential audience of more than 78,000 prisoners.

In the 12 months to 31st March 2022, a total of 193 partner organisations were featured on National Prison Radio (2021: 206).

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BOARD OF TRUSTEES' REPORT  
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National Prison Radio received 34,100 items of communication (letters and phone calls) from listeners in 113 different prisons. This is a measure of how 'actively' people engage with the radio station, rather than simply being passive listeners. This number is around seven times higher than equivalent years prior to Covid, and continues the significant rises seen from April 2020 onwards.

In November 2021 the Prison Radio Association's Lady Unchained won the Gold award for Best Speech Audio Host at the Audio Production Awards for her programme BARS. After release from prison, she pursued her passion for spoken word and has been a fixture on National Prison Radio for several years.

Our Rock Show presenter James Phillips then won the Gold award in the Best New Presenter category at the 2022 ARIAS, the Radio Academy Awards. We first worked with James when he was serving a sentence in HMP Coldingley, and the passion for radio that he developed during that time has turned him into an infectiously enthusiastic broadcaster.

These achievements mark our contribution to the development of new talent in the industry. Lady Unchained also won a Silver award in the Impact category for BARS, while The Rock Show picked up a Bronze award in the Best Music Entertainment Show category.

### **Monitoring and Evaluation**

Over a number of years, the Prison Radio Association has developed and refined a robust evaluation strategy. During this period research indicates that National Prison Radio consistently maintains a loyal listenership with a significant audience reach:

- 78,180 potential National Prison Radio listeners in 113 prisons
- 98% of people in prison know about National Prison Radio
- 76% of people in prison listen to National Prison Radio
- 34% of people in prison listen to National Prison Radio every day
- 11.1 average weekly listening hours

In the last 12 months:

- 34,100 communications were sent in by National Prison Radio listeners from 113 different prisons in the UK
- 4,748 requests / messages of support were received from friends and loved ones of people in prison
- 193 different organisations were featured on National Prison Radio

National Prison Radio programmes have also been made available 'on demand' to prisoners in ten prisons via the HMPPS Content Hub system. Prisoners in these prisons have in-cell laptops which can be used to access a range of content and services, including National Prison Radio.

- The total population across these ten prisons is approximately 7,600
- In the 12 months to 31 March 2022, there were a total of 1,193,443 plays of NPR content on the Content Hub, up from 225,689 in the previous year

Listeners' impressions of NPR (percentage of listeners who agree or strongly agree with the following statements):

- 71% say they talk about things they heard on NPR with other people
- 60% say NPR has helped them understand other people better
- 67% say NPR helps them relax and stay calm
- 68% say NPR helps improve their mood
- 67% say NPR helps them stay positive
- 87% trust the information they hear on NPR
- 68% say NPR provides information they can't get anywhere else
- 76% say listening to NPR has made them more aware of the services available in prison
- 77% say listening to NPR has helped them cope during the COVID-19 outbreak
- 76% would like to listen to podcasts made by NPR after they are released
- 70% say NPR has helped them to gain new skills

National Prison Radio's programming encourages the prisoner audience to engage with the range of advice and support services and opportunities available to them. As part of its output National Prison Radio broadcasts a number of major Social Action Campaigns throughout the year.

**National Prison Radio on-air campaign highlights in the year to 31st March 2022:**

Thinking Matters

A collaboration with the HMPPS Forensic Psychology team, *Thinking Matters* was a six-part National Prison Radio campaign using cognitive behavioral therapy methods to positively influence listeners' thinking and attitudes.

Wellness Wednesday

*Wellness Wednesday* is a fortnightly health feature in National Prison Radio's weekday breakfast programme, *Porridge*. The 10-minute feature is sponsored by NHS England, and focusses on a wide range of health topics.

Prison & Probation Ombudsman

Working with the Prison & Probation Ombudsman to raise awareness of the in-prison complaints process.

Samaritans

A campaign developed by the PRA to celebrate the 30<sup>th</sup> anniversary of the Samaritans' listening service in prison, featuring interviews with key people and highlighting the benefits of the work.

Vaccine Awareness

We worked closely with the HMPPS Communications team throughout 2021 to keep people in prison up to date with the ever-changing Covid-19 pandemic situation in prisons. One highlight of this collaboration was a focus on the importance of being vaccinated, which aimed to dispel any negative myths about the vaccine.

The Warm Up

Funded by Sport England, *The Warm Up* aimed to give people in prison advice, support and inspiration to improve their physical fitness. The 24 episodes included an in-cell workout routine. The series was nominated for Best Sports Show at the 2022 Audio & Radio Industry Awards.

Windrush Stories

The second season of our podcast series *Windrush Stories*, a collection of interviews with people from, or descendants of, the Windrush generation.

The Intro

*The Intro* is a musicology series on National Prison Radio. The two seasons – funded by the National Foundation for Youth Music and the Swire Charitable Trust respectively – aim to encourage young listeners to develop their musical talents, in any form.

Behind The Crime

Sally Tilt and Dr Kerensa Hocken, two forensic psychologists who work in prisons, interview someone who ended up behind bars to understand their life and the crime they committed. Broadcast on BBC Radio 4 in September 2021.

Hepatitis C Campaigns

Hep C continues to be prevalent in prison, and in 2021 we worked with both the Hep C Trust and NHS England to raise awareness of the illness, identification and treatment.

National Literacy Trust Campaigns

We continue to enjoy a really close working relationship with the National Literacy Trust. In 2021, these included *New Chapters* (audiobooks and interviews with authors and inspiring voices, many of whom have been to prison), *Books Unlocked* (nightly audiobook series in collaboration with the Booker Prize), and a series of audio production workshops at HMYOI Feltham, in conjunction with Audible.

The Secret Life of Prisons

*The Secret Life of Prisons* continued to make waves in 2021, being nominated for Best Independent Podcast at the 2022 ARIAS (the Radio Academy Awards). One notable collaboration this year was with the University of Cambridge's Institute of Criminology, looking at the experience of people serving life sentences.

Khulisa

Three-part National Prison Radio campaign focusing on the work of Khulisa, who support young people in prison to better understand their past actions and gain greater self-awareness.

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Liberty Choir

*48 Songs* is our second collaboration with Liberty Choir – the campaign is a series of interviews between a guest and a presenter about meaningful pieces of music.

Insider's Guides & Fitness Videos

A two-part project with the HMPPS Digital Team, aiming to increase awareness of what life in three prisons is like for new arrivals, and to encourage better physical wellbeing through some prison-specific fitness videos.

Independent Advisory Panel on Deaths in Custody

We continued our good relationship with the IAP by collaborating on a campaign to better understand the experience of people in prison during the Covid-19 pandemic.

Criminal Cases Review Commission

The CCRC continued their engagement with us a 12-month campaign raising awareness of their service and the application process to them, via National Prison Radio.

Bars

Hosted by Brenda Birungi aka Lady Unchained, *Bars* celebrates the spoken word. This popular series reflects the talent of the National Prison Radio audience as they submit lyrics to the show.

**Financial Review**

The charity's principal funding sources in the period were HMPPS and charitable trusts and foundations and its principal expenditure was staff salaries. An increasingly important part of the PRA's income comes from commercial commissions for clients across the public, private and VCSE sectors.

Total income for the year was £1,026,028 (2021: £1,038,076). This includes £300k in grant income from HMPPS for core costs. HMPPS have confirmed the award of another two years funding at £300k per year from April 2022. Income from contracted activity, which includes PRA Productions, totalled £308k in the year (2021: £322k).

Total expenditure for the year was £1,050,017 (2021: £900,027), £827k of which was staff costs (2021: £729k).

The deficit for the period was £23,989 leading to funds carried forward of £702,888 of which £115,605 is restricted.

The PRA is grateful to a number of partners who provide pro-bono support in terms of premises, evaluation and legal advice.

**Investment and Reserves Policy**

The Management Committee has examined the charity's requirements for reserves going forward in light of the main risks to the organisation and its three-year Business Plan, implemented from the start of the 2021-2022 financial year.

It has established a policy whereby the charity should hold sufficient unrestricted funds (not committed or invested in tangible fixed assets) required for between six to nine months of normal expenditure. While the charity is currently financially sound it relies heavily on government funding, however this is only a contribution to costs. The charity has been awarded a two-year funding agreement for £300k per annum from 1<sup>st</sup> April 2022.

The trustees agreed to increase the reserves requirements to six to twelve months (from six to nine months) for 2020-2021 due to the pandemic and its' potential impact on funders. The trustees reviewed this decision at the end of the financial year in light of a successful year of fundraising and decided to revert back to the policy of six to nine months. They consider that this is sufficient to ensure that they can cover the costs for any period that may occur where further funding needs to be secured. It has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise that necessitate this action.

The charity held £543k in free reserves as at 31st March 2022 which is in line with the level of required free reserves of between £496k and £745k.

## **Activities**

The charity has just completed the first year of a three-year business plan (2021–2024). Below we have listed the main aims stated in this business plan, along with a summary of the work we have done to deliver on these aims.

- **To maximise the impact of National Prison Radio, in the light of lessons learned from Coronavirus**  
National Prison Radio's content has never been needed more than it is right now. We have returned to our studios in Brixton and Styal prisons to pick up where we left in March 2020, although challenges remain as restrictions remain in place and prison regimes are disrupted. We have maintained a production presence in the community, producing regular programmes hosted by people who have been released from prison, and will continue to focus on how we can best serve our listeners in prison with high-quality, relevant, inspirational programmes.
- **To develop production and presenting talent from within the criminal justice system**  
Making radio in prison can be a life-changing experience, but we want to do far more to support talented people after they're released from prison. The broadcasting industry is currently engaged in a concerted drive to make the workforce more representative of the wider population, and we have a strong reputation as a key 'Grassroots' producer. We have successfully guided at least eight people into work or training during the year to March 2022, and we plan to continue this work. In particular, our presenters have been honoured in national radio industry awards, showing that they can reach a professional level of performance as judged by peers within the industry. Two people have started paid employment at the BBC, developing their skills with the national broadcaster.
- **To grow our global impact through Prison Radio International**  
Around the world there is a growing interest in developing prison radio projects. The PRA has been working with an increasing number of partners internationally for more than a decade. As the organisation that established the world's first national prison radio station, the PRA is seen as an international leader in this field. Increasingly governments, NGOs and individuals in other countries are looking to the PRA for advice, support, collaboration and coordination. A PRA-led initiative, Prison Radio International, aims to drive the growth of this global movement. It will support the creation of networks, share best practice, offer consultancy, and seek out new opportunities to persuade decision-makers of the benefits of prison radio. Prison Radio International will play a pivotal role in building the prison radio movement worldwide. It will aim to raise operational and production standards, in order to maximise the potential of prison radio to change lives everywhere.
- **To develop the Prison Radio Podcast Network**  
We have historically focused most of our resources on supporting people while they're in prison. Last year we successfully applied for funding to develop our podcast offering to people who have been released from prison. We are now into an eighteen-month pilot project during which we will develop a podcast series presented by two hosts who have spent time in prison. They're working with our new Head of Podcasts and specialist Podcast Producer to create programmes that will encourage listeners to develop the podcast-listening habit. Programmes will address the sorts of issues that people commonly face as they're released from prison.

During the coming period, the senior executive team will work to develop a vision for the transformation of the organisation over the next five years. Central to this exercise will be an effort to formalize the pathways we offer people in prison to develop their skills and their prospects of employment after release from prison.

This may involve:

- transforming the way we occupy and train our prisoner-producers when they first come into contact with us in prison;
- inventing new ways of producing programmes that involve more participation across a larger number of prisons to maximise the number of people who come into direct contact with our work;
- reconfiguring our staffing profile to focus more resources on our production work outside prison;
- targeting an increase in the number of people we directly employ who have lived experience of imprisonment;
- further work building links with the wider broadcast industries and other related industries to develop more pathways into work.

## **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Board of Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, Companies Act 2006, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

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.

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken steps that he or she ought to have taken as trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## **AUDITORS**

The auditors, Chater Allan LLP will be proposed for re-appointment at the forthcoming Board meeting.

This report, which has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small entities.

This report was approved by the Board of Trustees on \_\_\_\_\_ and signed on their behalf by:

Ryan Wain  
Chair of Trustees

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Opinion**

We have audited the financial statements of Prison Radio Association (the charitable company) for the year ended 31 March 2022 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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 charitable company 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 Prison Radio Association'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, other than the financial statements and our auditor's report thereon. 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.

### **Opinion on other matter 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purpose 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:

We identified areas of laws and regulations that could reasonably be expected to have material effect on the annual financial statements from our general commercial and company specific experience, through discussion with the Trustees (as required by auditing standards), and from inspection of the Charity's regulatory correspondence, and we discussed with the Trustees the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indication to non-compliance throughout the audit; the audit team are deemed both competent and capable of identifying non-compliance with rules and regulations.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND BOARD OF TRUSTEES OF PRISON RADIO ASSOCIATION**

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The potential effect of these laws and regulations on the annual financial statements varies considerably. Firstly, the company is subject to laws and regulations that directly affect the annual financial statements including financial reporting legislation and taxation legislation, and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related annual account items. Secondly, the company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance non-compliance with industry regulations. We assessed the risk of fraud in the financial statements through discussion with management and from our experience of the company. We communicated identified fraud risk areas throughout our team and remained alert to any indication of fraud throughout the audit. In particular, we assessed the potential impact of the global pandemic known as Covid-19 on the risk of fraud. We did not identify any instances of fraud during the course of our audit.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of any actual or suspected non-compliance with laws and regulations. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

### **Use of 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Graham Berriman (Senior Statutory Auditor)  
For and on behalf of Chater Allan LLP  
Chartered Accountants  
& Registered Auditors  
7 Quay Court, Colliers Lane,  
Stow-cum-Quy, Cambridgeshire  
CB25 9AU  
Date:

**PRISON RADIO ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME  
AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME</b>	<b>2</b>					
Donations		60,532	-	-	60,532	258,932
Income from charitable activities		353,174	-	610,498	963,672	777,417
Investment Income		1,824	-	-	1,824	1,727
<b>Total Income</b>	<b>2</b>	<b>415,530</b>	<b>-</b>	<b>610,498</b>	<b>1,026,028</b>	<b>1,038,076</b>
<b>EXPENDITURE</b>						
Costs of raising funds	<b>3</b>	93,462	-	-	93,462	110,364
Expenditure on charitable activities		428,085	-	528,470	956,555	789,663
<b>Total Expenditure</b>	<b>3</b>	<b>521,547</b>	<b>-</b>	<b>528,470</b>	<b>1,050,017</b>	<b>900,027</b>
<b>Net income/(expenditure)</b>		<b>(106,017)</b>	<b>-</b>	<b>82,028</b>	<b>(23,989)</b>	<b>138,049</b>
Transfers between funds	<b>9</b>	-	-	-	-	-
<b>Net movement in funds</b>		<b>(106,017)</b>	<b>-</b>	<b>82,028</b>	<b>(23,989)</b>	<b>138,049</b>
<b>Reconciliation of funds</b>						
Total funds at 1 April 2021		693,300	-	33,577	726,877	588,828
<b>Total funds at 31 March 2022</b>	<b>11</b>	<b>587,283</b>	<b>-</b>	<b>115,605</b>	<b>702,888</b>	<b>726,877</b>

The attached notes form part of these accounts

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

**Continuing Operations**

None of the company's activities were acquired or discontinued during the current or previous year

**PRISON RADIO ASSOCIATION  
BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	<b>6</b>		44,158		34,691
<b>Current assets:</b>					
Debtors	<b>7</b>	132,779		249,887	
Cash at bank		<u>631,134</u>		<u>655,968</u>	
		763,913		905,855	
<b>Current liabilities:</b>					
Creditors: amounts falling due within one year	<b>8</b>		<u>105,183</u>		<u>213,669</u>
<b>Net current assets</b>			658,730		692,186
<b>Net assets</b>			<u><u>702,888</u></u>		<u><u>726,877</u></u>
<b>Funds</b>					
<b>Restricted funds:</b>	<b>9</b>		115,605		33,577
<b>Unrestricted funds:</b>	<b>11</b>				
General funds			587,283		693,300
<b>Total funds</b>	<b>11</b>		<u><u>702,888</u></u>		<u><u>726,877</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved on 29th June 2022 and signed by

Ryan Wain  
Chair of Trustees

**PRISON RADIO ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	a	<u>(4,428)</u>	<u>214,836</u>
<b>Cash flows from investing activities:</b>			
Interest from investments	2	1,824	1,727
Purchase of property, plant and equipment	6	<u>(22,230)</u>	<u>(8,663)</u>
Net cash provided by/(used in) investing activities		<u>(20,406)</u>	<u>(6,936)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(24,834)</u>	<u>207,900</u>
Cash and cash equivalents at the beginning of the reporting period		655,968	448,068
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>631,134</u>	<u>655,968</u>
<b>Summary of the cash and cash equivalents at the end of the reporting period</b>			
Cash at bank and in hand		<u>631,134</u>	<u>655,968</u>
<b>a. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2022 £	2021 £
Net income/(expenditure) for the year		(23,989)	138,049
Depreciation charges		12,763	9,855
Disposal of fixed assets		-	-
Interest from investments		(1,824)	(1,727)
(Increase)/decrease in debtors		117,108	(48,912)
Increase/(decrease) in creditors		(108,486)	117,571
<b>Net cash provided by / (used in) operating activities</b>		<u>(4,428)</u>	<u>214,836</u>

## **1. Accounting Policies**

### **(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

Prison Radio Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling £.

### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor and are to be solely used for particular areas of the charity's work. Designated funds are unrestricted funds of the charity which the trustees have earmarked for a particular use in the future.

### **(c) Income**

All income is included in the statement of financial activities on an accruals basis when the charity is entitled to the income. Grant income provides funding to support charity activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Investment income is included when receivable.

### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT, which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprises the costs associated with attracting voluntary income. Charitable expenditure comprises the costs incurred by the charity in the delivery of its objectives. Governance costs comprise expenditure incurred in running the charitable company. Any apportionment between costs is done on a time basis.

### **(e) Fixed assets and capital expenditure**

These are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset as follows.

Computer and Radio Equipment	- 33% on straight line
Furniture and Fixtures	- 10% on straight line

### **(f) Taxation**

The company is a registered charity and is exempt from taxation on its charitable income.

### **(g) Going concern**

The financial statements have been prepared on the going concern basis. The directors are satisfied that available sources of finance and future funding income are sufficient to enable the company to continue to meet its liabilities as they fall due. In particular the directors have considered the impact of COVID-19; though there are inevitable uncertainties they believe there will be no material adverse impact on the charity's ability to continue as a going concern.

### **(h) 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.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. Accounting Policies (Continued)**

**(i) Creditors**

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.

**2. Income**

	Unrestricted Funds	Restricted Funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
<b>Income from charitable activities to reduce re-offending:</b>				
<b>Donations</b>				
Grants	56,000	-	56,000	257,048
Other income	4,532	-	4,532	1,884
	<u>60,532</u>	<u>-</u>	<u>60,532</u>	<u>258,932</u>
<b>Investment Income</b>				
Bank interest received	1,824	-	1,824	1,727
<b>Charitable Activities</b>				
Grants for Prison Radio Services	32,999	610,498	643,497	440,315
Reimbursed Licence fees	42,416	-	42,416	44,854
Commissioned Productions	277,759	-	277,759	292,248
	<u>353,174</u>	<u>610,498</u>	<u>963,672</u>	<u>777,417</u>
<b>Total</b>	<u>415,530</u>	<u>610,498</u>	<u>1,026,028</u>	<u>1,038,076</u>

**3. Expenditure on charitable activities**

	Raising Funds 2022 £	Charitable Activities 2022 £	Governance Costs 2022 £	Support Costs 2022 £	Total 2022 £	Total 2021 £
Salaries, social security and pension	76,529	648,674	26,929	75,082	827,214	728,795
Other staff costs	-	-	473	17,112	17,585	10,846
Accountancy and book-keeping	-	-	-	6,108	6,108	6,625
Direct cost of commissioned projects	-	40,311	-	-	40,311	15,095
Website and IT costs	-	14,524	-	8,477	23,001	29,674
Office costs	255	-	446	27,156	27,857	24,385
Radio costs	-	100,121	-	-	100,121	79,607
Prison Radio International	-	2,820	-	-	2,820	-
Audit fees	-	-	5,000	-	5,000	5,000
	<u>76,784</u>	<u>806,450</u>	<u>32,848</u>	<u>133,935</u>	<u>1,050,017</u>	<u>900,027</u>
Support costs	13,393	120,542	-	(133,935)	-	-
Governance costs	3,285	29,563	(32,848)	-	-	-
<b>Total Expenditure</b>	<u>93,462</u>	<u>956,555</u>	<u>-</u>	<u>-</u>	<u>1,050,017</u>	<u>900,027</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Net Income/(Expenditure)**

Net income/(expenditure) is stated after charging:	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	12,763	9,854
Auditors' remuneration	5,000	5,000
	<u>          </u>	<u>          </u>

**5. Staff Costs and Numbers**

The charity employed an average of 22 members of staff during the accounting period (2021:18).  
The costs were:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	721,605	637,808
Social security costs	70,784	59,114
Pension costs	34,825	31,874
	<u>827,214</u>	<u>728,796</u>

One employee earned between £80,000-£90,000 and one between £70,000-£80,000 during the year (2021: one between £80,000-£90,000, one between £70,000-£80,000).

One trustee received £262 in expense payments during the year (2021: £600). No remuneration was paid to any trustees in the year (2021: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2021: £446).

Key Management Personnel

The total employment benefits of key management personnel were £199,061 (2021: £206,192).

**6. Tangible Fixed Assets**

	<b>Computer</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 April 2021	49,368	42,880	92,248
Additions	22,230	-	22,230
Disposals	-	-	-
Cost at 31 March 2022	<u>71,598</u>	<u>42,880</u>	<u>114,478</u>
Depreciation at 1 April 2021	35,547	22,010	57,557
Charge for the year	9,348	3,415	12,763
Eliminated on disposal	-	-	-
Depreciation at 31 March 2022	<u>44,895</u>	<u>25,425</u>	<u>70,320</u>
Net Book Value at 31 March 2022	<u>26,703</u>	<u>17,455</u>	<u>44,158</u>
Net Book Value at 31 March 2021	<u>13,821</u>	<u>20,870</u>	<u>34,691</u>

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. Debtors**

	<b>2022</b>	<b>2021</b>
Trade debtors	30,512	224,610
Prepayments and accrued income	102,267	25,277
	<u>132,779</u>	<u>249,887</u>

**8. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	24,084	14,694
Taxation and social security	24,743	48,050
Accruals and deferred income	48,950	139,878
Other creditors	7,406	11,047
	<u>105,183</u>	<u>213,669</u>

Deferred income comprises income received in the year that is attributable to the following year in which the expenditure will be incurred.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Balance of deferred income as at 1 April 2021	130,344	46,149
Amount released to income earned from charitable activities	(128,394)	(40,555)
Amount deferred in year	39,129	124,750
Balance of deferred income at 31 March 2022	<u>41,079</u>	<u>130,344</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. Restricted Funds**

	As at 31/03/2021	Income	Expenditure	Transfers	As at 31/03/2022
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Employment and Training	2,000	17,995	(19,995)	-	-
NPR Programming	29,832	150,030	(159,022)	-	20,840
Evaluation	1,745	28,691	(29,366)	-	1,070
Podcast Network	-	81,743	(19,240)	-	62,503
Radio Production Workshops	-	25,923	-	-	25,923
Prison Radio International	-	6,116	(847)	-	5,269
	<u>33,577</u>	<u>610,498</u>	<u>(528,470)</u>	<u>-</u>	<u>115,605</u>

Ministry of Justice: The continuation of providing a national prison radio service.

Employment and Training: Grants providing salary and support costs for a position to aid employment, education or training progression routes for pre-release/released prisoners engaged in radio production activities.

NPR Programming: Grants from a variety of funders towards specific programming themes supporting prisoners through their sentence and providing information to aid them on release.

Evaluation: A grant to increase organisational resilience through developing an evaluation approach for new and existing services, enabling better communication of impact and increased income generation.

Podcast Network: A grant to fund the pilot of a podcast network aimed at people who have recently left prison, people in the wider criminal justice system and the families of people in prison.

Radio Production Workshops: A series of radio production workshops at Feltham Young Offenders Institution producing topical content for broadcast to YOI's through NPR.

Prison Radio International: Support for the development of Prison Radio in Latin America.

**10. Funding Providers**

The Prison Radio Association is grateful for the support given by funders during 2021-2022. These included:-

HMPPS	Armed Forces Covenant Fund
Swire Charitable Trust	The Balcombe Trust
The Triangle Trust	The Arts Council
Youth Music	Sport England
The Goldsmiths' Company Charity	The Paddington Development Trust
The Big Lottery Fund	AB Charitable Trust
Belpech Trust	Children In Need
MHCLG	

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. Analysis of Net Assets Between Funds**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
Fund balances as at 31 March 2022 are represented by:				
Tangible fixed assets	44,158	-	-	44,158
Net current assets	543,125	-	115,605	658,730
	<u>587,283</u>	<u>-</u>	<u>115,605</u>	<u>702,888</u>

**12. Related Party Transactions**

The Prison Radio Association is controlled jointly by the Board of Trustees.

During the year there were no related party transactions.

There were no outstanding balances at the year end.

**13. Statement of Financial Activities Detail for 2021**

	<b>Unrestricted Funds 2021 £</b>	<b>Designated Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
<b>INCOME</b>				
Donations and legacies	258,932	-	-	258,932
Income from charitable activities	367,252	-	410,165	777,417
Investment Income	1,727	-	-	1,727
<b>Total Income</b>	<u>627,911</u>	<u>-</u>	<u>410,165</u>	<u>1,038,076</u>
<b>EXPENDITURE</b>				
Costs of raising funds	110,364	-	-	110,364
Expenditure on charitable activities	302,333	-	487,330	789,663
<b>Total Expenditure</b>	<u>412,697</u>	<u>-</u>	<u>487,330</u>	<u>900,027</u>
<b>Net income/(expenditure)</b>	215,214	-	(77,165)	138,049
Transfers between funds	2,493	-	(2,493)	-
<b>Net movement in funds</b>	<u>217,707</u>	<u>-</u>	<u>(79,658)</u>	<u>138,049</u>
<b>Reconciliation of funds</b>				
Total funds at 1 January 2020	475,593	-	113,235	588,828
<b>Total funds at 31 March 2021</b>	<u>693,300</u>	<u>-</u>	<u>33,577</u>	<u>726,877</u>