

PRISON RADIO ASSOCIATION

Registered Charity No. 1114760

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 MARCH 2023

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FOR THE YEAR ENDED 31 MARCH 2023**

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**PRISON RADIO ASSOCIATION
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

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	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

Resigned 19th October 2022

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 31st 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 eight 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.

While there remains some uncertainty over income projections over the next few years due to the economy, the charity goes into the new financial year with reserves at the required level. The impact of the economic climate on fundraising and costs 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 to prisons across England and Wales.

In the 12 months to 31st March 2023, a total of 266 partner organisations were featured on National Prison Radio (2022: 193).

National Prison Radio received 42,484 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

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listeners. This number is significantly higher than equivalent years prior to Covid, and continues the rises seen from April 2020 onwards.

In November 2022 the Prison Radio Association's Arthur Hagues won the Gold award for Best Music Producer at the Audio Production Awards.

At the 2023 ARIAS (the Radio Academy Awards), the Prison Radio Association received eight nominations in seven categories:

Best Commercial Partnership - Free Flow (in partnership with the Shannon Trust)
Best New Podcast - Life After Prison
Best New Presenter - Zak and Jules (Life After Prison podcast)
Best Specialist Music Show - Free Flow
Best Specialist Music Show – NPR Rock Show
Creative Innovation Award – NPR Rock Show
Grassroots Award - Life After Prison
The Impact Award – National Prison Radio (NPR)

At the awards ceremony, at the Theatre Royal Drury Lane, these eight nominations were converted into one Bronze, two Silvers and a Gold award:

Bronze: Best Specialist Music Show – NPR Rock Show
Silver: Best Commercial Partnership - Free Flow (in partnership with the Shannon Trust)
Silver: Grassroots Award - Life After Prison
Gold: Best New Presenter - Zak and Jules (Life After Prison podcast)

The ARIAS judges for the Best New Presenter category said:

"This category was especially hard to judge this year, with a wonderful and rich range of new voices and styles to consider. However, the judges found this entry to be powerfully authentic, honest and brave. The presenters weave together natural skill with lived experience to bring the listener right into their world of prison life and what happens afterwards. This is storytelling at its best, by two presenters absolutely in tune with one another."

Monitoring and Evaluation

Over a number of years, the Prison Radio Association has developed and refined a robust evaluation strategy. Despite some technical issues with the HMPPS owned and managed broadcast infrastructure, National Prison Radio consistently maintains a loyal listenership with a significant audience reach. We are working with HMPPS to resolve those technical issues. Of those that can listen to National Prison Radio (the addressable audience), research indicates that:

- 99% of the addressable audience in prison know about National Prison Radio
- 84% of the addressable audience in prison listen to National Prison Radio
- 45% of the addressable audience in prison listen to National Prison Radio every day
- 9 average weekly listening hours

In the last 12 months:

- 42,484 communications were sent in by National Prison Radio listeners from 113 different prisons in the UK
- 2,321 requests / messages of support were received from friends and loved ones of people in prison
- 266 different organisations were featured on National Prison Radio

National Prison Radio programmes have also been made available 'on demand' to prisoners in 15 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 fifteen prisons is approximately 11,500
- In the 12 months to 31 March 2023, there were a total of 3.2 million plays of NPR content on the HMPPS Content Hub, up from 1.2 million in the previous year

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

- 89% trust the information they hear on NPR
- 81% say listening to NPR helps them feel more motivated to make positive changes to their life while inside
- 75% would like to listen to podcasts made by NPR after they are released
- 75% say listening to NPR has made them more aware of the services available in prison
- 74% say listening to NPR helps motivate them to make changes to their life on release
- 71% say listening to NPR has helped them cope during the COVID-19 outbreak
- 70% say NPR helps them relax and stay clam
- 69% say they feel informed about where they can get help on release from prison
- 67% say they talk about things they heard on NPR with other people
- 66% say NPR provides information they can't get anywhere else
- 64% say NPR helps improve their mood
- 63% say NPR helps them stay positive
- 62% say NPR has helped them understand other people better

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 2023:

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. A PRA production for BBC Radio 4 in partnership with BBC Long Form Audio.

Criminal Cases Review Commission

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

Freedom Inside

A weekly yoga / meditation programme, in partnership with the Prison Phoenix Trust.

Free Flow with Lady Unchained

The ARIAS award-winning NPR show, in partnership with The Shannon Trust. Lady Unchained is one of the best-known voices behind bars. She's the host of Free Flow - a weekly show on National Prison Radio that encourages listeners to call in with their lyrics, performed to backing tracks that they play on the radio. 'It's the show where we play the beat twice so you can get your bars right.'

Thinking Matters with HMPPS Forensic Psychology

We continue to develop a close relationship with the HMPPS Forensic Psychology team. *Thinking Matters* is a National Prison Radio series which uses cognitive behavioural therapy methods to positively influence listeners' thinking and attitudes.

Khulisa

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.

Liberty Choir

48 Songs: How Music Saved My Life is a year-long weekly series made in collaboration with the Liberty Choir charity – featuring people who have been in prison talking about the music that inspired them while inside.

National Literacy Trust Campaigns

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.

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Prison & Probation Ombudsman

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

The Brief

Solicitor and prisons expert Claire Salama from the Howard League for Penal Reform answers listeners' questions about the law and how it works.

The Intro

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

The Secret Life of Prisons

The Secret Life of Prisons continued to make waves during this reporting period, with a number of special episodes, including:

- The role of video calls in prison (funded by the Sir Halley Stewart Trust)
- An interview with Zak and Jules – hosts of the PRA's Life After Prison podcast
- Live special - Lady Unchained book launch – live at Libreria
- A special three-part series on homelessness, produced in partnership with the Orwell Foundation.

Wellness Wednesday

Wellness Wednesday is a weekly health feature in National Prison Radio's weekday breakfast programme, *Porridge*. The 10-minute feature is sponsored by NHS England and HMPPS Drug Strategy, and focusses on a wide range of topics related to health and substance misuse.

Windrush Stories: Hackney Edition

The third season of our podcast series *Windrush Stories*, a collection of interviews with people from, or descendants of, the Windrush generation – all focused on the London Borough of Hackney.

World Hepatitis Day 2022

Recognising World Hepatitis Day on NPR. Hearing personal stories of those who have both gone through recovery and treatment for Hep C, to raise awareness of the illness, identification and treatment.

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 £1,185,338 (2022: £1,026,028). This includes £300k in grant income from HMPPS for core costs. The current HMPPS grant agreement runs for two years at £300k per year from April 2022. Income from contracted activity, which includes PRA Productions, totalled £306k in the year (2022: £277k).

Total expenditure for the year was £1,193,449 (2022: £1,050,017), £888k of which was staff costs (2022: £827k).

The deficit for the period was £8,111 leading to funds carried forward of £694,777 of which £66,070 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. 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. 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 1st April 2022.

The charity held £584k in free reserves as at 31st March 2023 which is in line with the level of required free reserves of between £487k and £731k.

Activities

The charity has just completed the second 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

National Prison Radio's content has never been needed more than it is right now. We are now firmly back inside prisons, having returned to our studios in Brixton and Styal. We have also enthusiastically resumed visiting prisons around the country – to record with people in a range of prisons – ensuring National Prison Radio's content is as diverse and representative as possible. 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.

As our activities and impact develop beyond our work in prisons and outside the UK, we remain very clear that National Prison Radio remains the beating heart of the Prison Radio Association and the most impactful element of our work.

To develop production and presenting talent from within the criminal justice system

This is a really exciting and growing area of our work. We are developing this work through producing content for NPR, through podcast production, and – where we can – through our commissions for the BBC.

We carry out this work in prisons and, increasingly, in our studios outside of prisons. In 2022 we opened our first studio outside a prison in London, taking a unit in Brixton House, an arts venue and theatre close to Brixton station in the heart of the community. Coupled with our studio at Limewood House (outside Styal prison, near Manchester), we're now able to make radio with those released from prison in ways we never have before.

Engaging in radio production in prisons can be a life-changing experience, and we are now doing more than ever before to support talented people after release 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 refocussed our award applications, making a more concerted effort to support colleagues with prison experience to gain recognition that will help with their professional development, with some notable success. 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. As the founders of the world's first national prison radio station, for more than a decade the PRA has responded to requests for advice and practical support about the development of prison radio projects from a range of individuals, NGOs and governments in Europe, Africa, Asia, the Middle East, USA, Latin America, and Australia. The PRA is seen as an international leader in this field and therefore people around the world look to us for advice, support, collaboration and coordination.

A PRA-led initiative, Prison Radio International, is driving the growth of this global movement. We are creating networks, sharing best practice, offering consultancy, and seek out new opportunities to persuade decision-makers of

the benefits of prison radio. Prison Radio International plays a pivotal role in building the prison radio movement worldwide. It aims to raise operational and production standards, in order to maximise the potential of prison radio to change lives everywhere.

We know that quality prison radio improves and even saves the lives of people in prison. We know it provides a lifeline of communication for the loved ones of people in prison. We know that it can play a pivotal role in contributing to a more informed public dialogue about how we respond to criminal harm. We know prison radio - done well - gives incarcerated people agency. It plays an important role in humanising people living in prisons. It can create meaningful dialogue between those running prisons and those living in them. It can help incarcerated people to influence how prisons are run.

We have brought together the very first Prison Radio International Advisory Board, with representatives from grassroots prison radio initiatives in Argentina, Australia, India, Israel, Poland, Trinidad and Tobago and the USA meeting quarterly. This Advisory Board is supporting with the development of international governance, operations and evaluation systems that we need to help us leverage our international reputation to support prison radio projects across the globe and to drive radio to drive systems change in local and global justice.

In June 2022 we worked with the Norwegian NGO Røverhuset and the Norwegian Department for Corrections to organise the first in-person Prison Radio International Conference in Oslo. We have also been piloting a regional approach to developing mutually supportive prison radio networks, starting in Latin America. This includes organising a regional Latin American prison radio conference and workshops.

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 final year of the charity's current three-year business plan – the senior team will work with the Board of Trustees to develop a sustainable and impactful vision for the next three-year development phase for the organisation.

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

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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 5th July 2023 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

Opinion

We have audited the financial statements of Prison Radio Association (the charitable company) for the year ended 31 March 2023 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 2023 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

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

In response to the risks of irregularities and non-compliance with laws and regulations, including fraud. We designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instance of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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-Quay, Cambridgeshire
CB25 9AU
Date: 2 August 2023

**PRISON RADIO ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME
AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds 2023	Designated Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
INCOME	2					
Donations		175,352	-	-	175,352	60,532
Income from charitable activities		380,226	-	626,966	1,007,192	963,672
Investment Income		2,794	-	-	2,794	1,824
Total Income	2	558,372	-	626,966	1,185,338	1,026,028
EXPENDITURE						
Costs of raising funds	3	82,669	-	-	82,669	93,462
Expenditure on charitable activities		434,279	-	676,501	1,110,780	956,555
Total Expenditure	3	516,948	-	676,501	1,193,449	1,050,017
Net income/(expenditure)		41,424	-	(49,535)	(8,111)	(23,989)
Transfers between funds		-	-	-	-	-
Net movement in funds	4	41,424	-	(49,535)	(8,111)	(23,989)
Reconciliation of funds						
Total funds at 1 April 2022		587,283	-	115,605	702,888	726,877
Total funds at 31 March 2023	12	628,707	-	66,070	694,777	702,888

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 2023**

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		44,643		44,158
Current assets:					
Debtors	7	226,993		132,779	
Cash at bank		653,287		631,134	
		<u>880,280</u>		<u>763,913</u>	
Current liabilities:					
Creditors: amounts falling due within one year	8	<u>230,146</u>		<u>105,183</u>	
Net current assets			650,134		658,730
Net assets			<u>694,777</u>		<u>702,888</u>
Funds					
Restricted funds:	10		66,070		115,605
Unrestricted funds:	12				
General funds			628,707		587,283
Total funds	12		<u>694,777</u>		<u>702,888</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 5 July 2023 and signed by

Ryan Wain
Chair of Trustees

**PRISON RADIO ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	<u>37,700</u>	<u>(4,428)</u>
Cash flows from investing activities:			
Interest from investments	2	2,794	1,824
Purchase of property, plant and equipment	6	<u>(18,341)</u>	<u>(22,230)</u>
Net cash provided by/(used in) investing activities		<u>(15,547)</u>	<u>(20,406)</u>
Change in cash and cash equivalents in the reporting period		<u>22,153</u>	<u>(24,834)</u>
Cash and cash equivalents at the beginning of the reporting period		631,134	655,968
Cash and cash equivalents at the end of the reporting period		<u>653,287</u>	<u>631,134</u>
Summary of the cash and cash equivalents at the end of the reporting period			
Cash at bank and in hand		<u>653,287</u>	<u>631,134</u>
a. Reconciliation of net income/(expenditure) to net cash flow from operating activities			
		2023 £	2022 £
Net income/(expenditure) for the year		(8,111)	(23,989)
Depreciation charges		17,856	12,763
Disposal of fixed assets		-	-
Interest from investments		(2,794)	(1,824)
(Increase)/decrease in debtors		(94,213)	117,108
Increase/(decrease) in creditors		124,963	(108,486)
Net cash provided by / (used in) operating activities		<u>37,700</u>	<u>(4,428)</u>

**PRISON RADIO ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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 2023**

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
	2023 £	2023 £	2023 £	2022 £
Income from charitable activities to reduce re-offending:				
Donations				
Grants	173,000	-	173,000	56,000
Other income	2,352	-	2,352	4,532
	<u>175,352</u>	<u>-</u>	<u>175,352</u>	<u>60,532</u>
Investment Income				
Bank interest received	2,794	-	2,794	1,824
Charitable Activities				
Grants for Prison Radio Services	30,450	626,966	657,416	643,497
Reimbursed Licence fees	43,723	-	43,723	42,416
Commissioned Productions	306,053	-	306,053	277,759
	<u>380,226</u>	<u>626,966</u>	<u>1,007,192</u>	<u>963,672</u>
Total	<u>558,372</u>	<u>626,966</u>	<u>1,185,338</u>	<u>1,026,028</u>

3. Expenditure on charitable activities

	Raising Funds 2023 £	Charitable Activities 2023 £	Governance Costs 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Salaries, social security and pension	62,043	717,586	28,278	80,962	888,868	827,214
Other staff costs	-	-	307	25,707	26,014	17,585
Accountancy and book-keeping	-	-	-	6,712	6,712	6,108
Direct project costs	-	126,074	-	-	126,074	40,311
Website and IT costs	-	11,768	-	10,148	21,917	23,001
Office costs	237	-	446	45,305	45,988	27,857
Radio costs	-	68,085	-	-	68,085	100,121
Prison Radio International	-	3,767	-	-	3,767	2,820
Audit fees	-	-	6,025	-	6,025	5,000
	<u>62,280</u>	<u>927,279</u>	<u>35,056</u>	<u>168,834</u>	<u>1,193,449</u>	<u>1,050,017</u>
Support costs	16,883	151,951	-	(168,834)	-	-
Governance costs	3,506	31,550	(35,056)	-	-	-
Total Expenditure	<u>82,669</u>	<u>1,110,780</u>	<u>-</u>	<u>-</u>	<u>1,193,449</u>	<u>1,050,017</u>

**PRISON RADIO ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:	2023	2022
	£	£
Depreciation - owned assets	17,855	12,763
Auditors' remuneration	5,900	5,000
	<hr/>	<hr/>

5. Staff Costs and Numbers

The charity employed an average of 26 members of staff during the accounting period (2022:22).
The costs were:

	2023	2022
	£	£
Salaries	775,969	721,605
Social security costs	76,027	70,784
Pension costs	36,872	34,825
	<hr/>	<hr/>
	888,868	827,214

One employee earned between £90,000-£100,000, one between £80,000-£90,000 and one between £70,000-£80,000 during the year (2022: one between £80,000-£90,000, one between £70,000-£80,000).

No trustees were paid expense payments during the year (2022: £262 to one trustee). No remuneration was paid to any trustees in the year (2022: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2022: £446).

Key Management Personnel

The total employment benefits of key management personnel were £204,034 (2022: £199,061).

6. Tangible Fixed Assets

	Computer	Furniture	Total
	£	£	£
Cost at 1 April 2022	71,598	42,880	114,478
Additions	3,441	14,900	18,341
Disposals	-	-	-
Cost at 31 March 2023	<hr/>	<hr/>	<hr/>
	75,039	57,780	132,819
Depreciation at 1 April 2022	44,895	25,425	70,320
Charge for the year	13,582	4,274	17,856
Eliminated on disposal	-	-	-
Depreciation at 31 March 2023	<hr/>	<hr/>	<hr/>
	58,477	29,699	88,176
Net Book Value at 31 March 2023	<hr/>	<hr/>	<hr/>
	16,562	28,081	44,643
Net Book Value at 31 March 2022	<hr/>	<hr/>	<hr/>
	26,703	17,455	44,158

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Debtors

	2023	2022
Trade debtors	92,679	30,512
Prepayments and accrued income	134,314	102,267
	<u>226,993</u>	<u>132,779</u>

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,795	24,084
Taxation and social security	47,545	24,743
Accruals and deferred income	161,574	48,950
Other creditors	8,231	7,406
	<u>230,146</u>	<u>105,183</u>

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

	2023	2022
	£	£
Balance of deferred income as at 1 April 2022	41,079	130,344
Amount released to income earned from charitable activities	(41,079)	(128,394)
Amount deferred in year	137,286	39,129
Balance of deferred income at 31 March 2023	<u>137,286</u>	<u>41,079</u>

9. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	20,073	
Between one and five years	7,012	
	<u>27,085</u>	<u>-</u>

**PRISON RADIO ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Restricted Funds

	As at 31/03/2022	Income	Expenditure	Transfers	As at 31/03/2023
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Employment and Training	-	24,000	-	-	24,000
NPR Programming	20,840	74,716	(94,253)	-	1,303
Evaluation	1,070	24,374	(24,311)	-	1,133
Podcast Network	62,503	125,209	(177,633)	-	10,079
Radio Production Workshops	25,923	26,667	(28,628)	-	23,962
Prison Radio International	5,269	6,000	(5,676)	-	5,593
HMP Brixton Project	-	30,000	(30,000)	-	-
HMP Styal Project	-	16,000	(16,000)	-	-
	<u>115,605</u>	<u>626,966</u>	<u>(676,501)</u>	<u>-</u>	<u>66,070</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.

HMP Brixton Project: A grant to support the national prison radio service in Brixton.

HMP Styal Project: A grant to support the national prison radio service in Styal.

11. Funding Providers

The Prison Radio Association is grateful for the support given by funders during 2022-2023. These included:-

HMPPS	Armed Forces Covenant Fund
The Big Lottery Fund	GambleAware
The Triangle Trust	The Arts Council
The Balcombe Trust	The Evan Cornish Foundation
Children In Need	The Mary Kinross Charitable Trust
The Big Lottery Fund	Drapers' Charitable Fund
Belpech Charitable Trust	The 29th May Charitable Trust
The Santander Foundation	The Goldsmiths Company
The AB Charitable Trust	The Swire Charitable Trust

**PRISON RADIO ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Fund balances as at 31 March 2023 are represented by:				
Tangible fixed assets	44,643	-	-	44,643
Net current assets	584,064	-	66,070	650,134
	<u>628,707</u>	<u>-</u>	<u>66,070</u>	<u>694,777</u>

13. 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.

14. Statement of Financial Activities Detail for 2022

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
INCOME				
Donations and legacies	60,532	-	-	60,532
Income from charitable activities	353,174	-	610,498	963,672
Investment Income	1,824	-	-	1,824
Total Income	<u>415,530</u>	<u>-</u>	<u>610,498</u>	<u>1,026,028</u>
EXPENDITURE				
Costs of raising funds	93,462	-	-	93,462
Expenditure on charitable activities	428,085	-	528,470	956,555
Total Expenditure	<u>521,547</u>	<u>-</u>	<u>528,470</u>	<u>1,050,017</u>
Net income/(expenditure)	(106,017)	-	82,028	(23,989)
Transfers between funds	-	-	-	-
Net movement in funds	<u>(106,017)</u>	<u>-</u>	<u>82,028</u>	<u>(23,989)</u>
Reconciliation of funds				
Total funds at 1 April 2021	693,300	-	33,577	726,877
Total funds at 31 March 2022	<u>587,283</u>	<u>-</u>	<u>115,605</u>	<u>702,888</u>