

**PRISON RADIO ASSOCIATION**

**Registered Charity No. 1114760**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31 MARCH 2024**

**PRISON RADIO ASSOCIATION  
CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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	Page
Legal and Administrative Information	2
Board of Trustees' Report	3
Report of the Independent Auditors	11
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the financial statements	17 - 22

**PRISON RADIO ASSOCIATION  
REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2024**

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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	Lawrence Galkoff Julia Howard David Franklin 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

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## **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). A four-year grant award has recently been confirmed from 1<sup>st</sup> April 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.

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## **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 and a significant level of confirmed funding for the year ahead. 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 align with 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 people in prison 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 31 March 2024, 328 partner organisations were featured on National Prison Radio (2023: 266).

National Prison Radio received 49,858 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 significantly higher than equivalent years prior to Covid, and continues the rises seen from April 2020 onwards.

During the last year, as in previous years, the Charity has continued to be recognised by the radio industry for the quality and impact of its work.

Ali first worked on National Prison Radio while serving a sentence in HMP Brixton. After his release he secured a full-time permanent job with the charity. In November 2023, Ali won the silver award for Best New Voice at the Audio Production Awards. At those same awards, the Prison Radio Association won silver in the Production Company of the Year category.

At the 2024 ARIAS (the Radio Academy's Audio and Radio Industry Awards), the Prison Radio Association received eleven nominations in nine categories:

Best New Radio Show – *Takeover Tuesdays*  
Best Speech Presenter – Zak and Jules  
Best New Presenter – Ali Ali  
Best Music Entertainment Show – *Free Flow*  
Best Music Entertainment Show – *National Prison Radio's Rock Show* is hosted by the inimitable James  
Best Specialist Music Show – *Free Flow*  
Best Drama – *A Proposal For Resisting Darkness*  
Best Commercial Partnership – *Free Flow* with Shannon Trust  
Creative Innovation Award – *National Prison Radio's Rock Show*  
Creative Innovation Award – *Takeover Tuesdays*  
Grassroots Award – *Life After Prison*

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

Bronze: *Takeover Tuesdays* in the Best New Radio Show category  
Bronze: *Life After Prison* in the Grassroots category  
Bronze: Ali Ali in Best New Presenter  
Silver: *National Prison Radio's Rock Show* in the Best Music Entertainment Show category  
Silver: Zak and Jules in the Best Speech Presenter category  
Gold: Lady Unchained and her *Free Flow* show in Best Specialist Music

The ARIAS judges for the Best Specialist Music category said: *"This show could be accurately described as genuinely transformative. The specialist understanding of the music and its power to help and heal creates a space where prisoners share their vulnerability, acknowledge the impact of their crimes and imagine a better future."*

## **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:

- 100% know about National Prison Radio
- 88% listen to National Prison Radio
- 42% of listeners tune in to National Prison Radio every day
- there are an average of 8 weekly listening hours per audience member

In the last 12 months:

- 49,858 communications were received from National Prison Radio listeners from 113 different prisons
- 2,949 requests / messages of support were received from friends and loved ones of people in prison
- 328 different organisations were featured on National Prison Radio

National Prison Radio programmes have also been made available 'on demand' to prisoners in 16 prisons via the HMPPS Content Hub system ('Launchpad'). 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 16 prisons is approximately 11,180.

In the 12 months to 31 March 2024, there were a total of 4.38 million plays of NPR content on the HMPPS Content Hub, up from 3.2 million in the previous year.

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

- **94%** *"I trust the information I hear on NPR"*
- **82%** *"Listening to NPR helps me feel more motivated to make positive changes to my life whilst in prison"*
- **80%** *"Listening to NPR has made me more aware of the services available in prison"*
- **79%** *"I would like to listen to podcasts made by NPR after I am released"*
- **77%** *"Listening to NPR has increased my confidence to successfully return to life in the community"*
- **75%** *"NPR provides information I can't get elsewhere"*
- **74%** *"I feel informed about where I can get help on release from prison"*
- **65%** *"NPR has helped me understand other people better"*
- **61%** *"I talk about things I heard on NPR with other people"*
- **61%** *"Listening to NPR helps motivate me to make changes to my life on release"*
- **60%** *"I have listened to NPR's Life After Prison podcast series"*
- **59%** *"Listening to NPR helps me to trust other people"*

National Prison Radio's programming encourages its audience in prisons 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 2024:**

##### Armed Forces Covenant Fund – At Ease

Ongoing series offering support and advice for people in prison with a background in the armed forces.

##### Behind The Crime – BBC

Two forensic psychologists who work in prisons interview someone who ended up behind bars to better understand their life and the crime they committed. A PRA production for BBC Radio 4, in partnership with BBC Long Form Audio.

##### Belpech Trust – The Brief

Presenter Hilary Ineomo-Marcus and prison law expert Claire Salama provide education around the law and rules that apply in prison.

##### Criminal Cases Review Commission

National Prison Radio campaign focussing on five key cases that have changed the justice landscape.

##### GambleAware – Hold or Fold

A production with GambleAware, released as a radio series on National Prison Radio and externally as a podcast.

##### HMPPS – Foreign National Offenders

Providing information about the early return scheme, via two-minute packages in five foreign languages.

##### HMPPS – And Breathe

Collaboration with HMPPS Psychology Team to develop and broadcast meditation programming.

##### HMPPS Mental Health Campaign – The Small Things Can Make a Big Difference

A series of short mindfulness 'interruptions' running throughout 2023.

##### HMPPS –Women's Champions

Twelve special 'NPR Takeovers' recorded across the women's estate.

##### National Literacy Trust – Books Unlocked / Booker Prize Foundation

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Nightly audio book from the Booker Prize collection. This partnership has been running continuously since 2015.

National Literacy Trust - Literacy Innovation Fund

Twelve programmes produced on-site at six different prisons.

National Literacy Trust – New Chapters

Audio production workshops in Young Offender Institutions.

New Futures Network – Unlocking Potential

A campaign promoting employability workshops.

NHS England – Wellness Wednesdays and Substance Misuse

Fortnightly feature focusing on a wide range of health topics in NPR's breakfast programme, Porridge.

NHS England – Hep C

A campaign to raise awareness of Hepatitis C support in prisons.

NHSE – Core20Plus5 Young People

A campaign to raise awareness of the five key health areas of the Core20Plus5 young people campaign.

Prison Phoenix Trust

A weekly guided meditation and yoga programme on National Prison Radio.

Santander Foundation – Money Mondays

Digital and financial inclusion campaign running on NPR for three years, and also as a podcast via Life After Prison.

Shannon Trust – Free Flow with Lady Unchained

In her multi award-winning show, Lady Unchained (one of the best-known voices behind bars) encourages National Prison Radio listeners to call in to express themselves lyrically to backing tracks played on the radio. *'It's the show where we play the beat twice so you can get your bars right.'*

UK Health Security Agency – Measles / MMR

Following the surge in cases, campaign to raise awareness, encourage testing and vaccination.

UK Health Security Agency – TB

A campaign to raise awareness about the symptoms and treatment of TB amongst people that live and work in prisons.

## **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 £1,407,360 (2023: £1,185,338). This includes £300k in grant income from HMPPS for core costs. The current HMPPS grant agreement runs for four years at £300k per year from April 2024. Income from contracted production activity totaled £279k in the year (2023: £306k).

Total expenditure for the year was £1,381,005 (2023: £1,193,449), £1,038k of which was staff costs (2023: £888k).

The surplus for the period was £26,355 leading to funds carried forward of £721,132 of which £82,366 is restricted.

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

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## **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 Strategy, implemented from April 2024.

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 four-year funding agreement for £300k per annum from 1<sup>st</sup> April 2024.

The charity held £603k in free reserves as at 31st March 2024 which is in line with the level of required free reserves of between £541k and £812k.

## **Objectives and Activities**

The charity has just completed the final year of the three-year business plan (2021–2024). The main aims of the organisation have been revisited in the strategy being implemented from April 2024. These aims are detailed below.

### **AIM 1: To increase the reach and impact of National Prison Radio.**

**Objective:** *Ensure National Prison Radio positively influences more listeners and provides improved support which better represents the whole prison population.*

National Prison Radio is the world's first national radio station for people in prison. Made by prisoners, for prisoners, National Prison Radio promotes a culture of positive change in prison while acknowledging and addressing the challenges of imprisonment.

National Prison Radio broadcasts 24 hours a day, seven days per week via in-cell television and in-cell 'Launchpad' laptops. It can be received in prisons across England and Wales, with a potential audience of approximately 88,000 people.

The radio station has a large and loyal listenership, with 88% of those who are able to receive it tuning in for an average of 8 hours each week. Although 'Launchpad' is currently available in fewer than 20% of prisons, in 2023 our content received 4.38 million views / listens.

National Prison Radio supports people through their sentences, providing in-cell access to discussions, information, practical support and inspirational stories. We work alongside men serving sentences at HMP Brixton and women inside HMP Styal, to create content while helping them to build skills and increase their chances of accessing meaningful employment and education opportunities post-release.

### **AIM 2: To strengthen our support for people impacted by the criminal justice system through our podcast production.**

**Objective:** *Utilise podcast production as a platform for storytelling, advocacy and support for those affected by the criminal justice system.*

Podcasting allows us to talk to new audiences. It enables us to support those who have been released from prison as well as the families, loved-ones and wider support networks of those who are in prison. It also enables us to advocate to wider society on behalf of those in prison, by shining an honest light on life within the criminal justice system.

Our two key titles are:

**Life After Prison** (Ministry of Justice and Lottery-funded, with funding secured for the next three years), targeted at listeners who have grown to love National Prison Radio during their time inside and are now released.

**The Secret Life of Prisons** (recently relaunched as a weekly production), targeted at those who work around the justice sector and the wider public and designed to be the 'voice of the criminal justice sector'.

We produce a number of other respected and high-quality podcasts that focus on the experiences of people affected by the criminal justice system.

In the year to March 2024 our podcasts have been downloaded 286,253 times, a number we aim to increase. Life After Prison's social media engagements are at 7 million hits across all platforms since launch in 2022.

**AIM 3: To find and nurture talented producers and presenters in prisons and identify future opportunities for career development.**

**Objective:** *To identify and nurture talent within prisons, fostering creativity and providing opportunities for personal and professional development.*

Making radio in prison can be a life-changing experience. We want to do more to support talented people we work with inside prisons and after release.

We have built a solid track record and evidence base that showcases this side of our work. During the last three years, PRA staff members with prison experience have been honoured with some of the industry's highest accolades.

More than 20% of our staff have spent time in prison. We plan to continue to build on this figure. In addition, a number of our prison-experienced team have gone on to find jobs, apprenticeships or placements with the BBC, including those working on our post-release talent development scheme at our community studio in Brixton.

We are in a strong position to build on our years of experience inside prison and to leverage our reputation in the broadcasting industry as a key 'Grassroots' producer to create meaningful connections and opportunities.

**AIM 4: To support the development of prison radio globally through Prison Radio International.**

**Objective:** *To propel prison radio internationally by building a mutually-supportive global community to share expertise, resources, and best practice.*

We have worked hard to build on and formalise the international partnership work we have been involved in for more than a decade, by establishing and leading Prison Radio International.

Via our bi-lingual (English and Spanish) Global Prison Radio Survey, we are mapping prison radio activity around the world and discovering what support is required to drive this important work forward. We are building connections, offering consultancy, and seeking out new opportunities to persuade decision-makers of the benefits of prison radio.

We established and provide the secretariat for the Prison Radio International Advisory Board, with our CEO as Chair.

**AIM 5: To build our public profile in order to increase our influence and that of the people we work with.**

**Objective:** *Increase visibility / awareness of the Prison Radio Association to attract partnerships, funding, and support.*

The Prison Radio Association is a respected member of the criminal justice community. We enjoy positive and fruitful partnerships with a whole range of organisations that work in prisons and related areas, including statutory bodies, government departments, charities and voluntary organisations.

This presents opportunities for us to grow as the voice of the sector. Our returning series **Behind the Crime** (BBC Radio 4) and the impact of our **Life After Prison** team is having in promoting our podcasts in national media have demonstrated that there is an interest in work produced by us.

By engaging in strategic partnerships with a wider range of media outlets, content producers and relevant stakeholders, we are developing formats and productions that carry our messaging to ever wider audiences. Our brand of creative, ethical storytelling in this space, that holds fascination and interest for mass audiences, allows us to lead healthy discussion and debate around the state of the criminal justice system and how we, as a society, deal with people who cause harm, with a clear focus on potential solutions.

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## **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 29 July 2024 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 2024 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 2024 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.

### **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**

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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-Quy, Cambridgeshire  
CB25 9AU  
Date: 4 September 2024

**PRISON RADIO ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME  
AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME</b>	<b>2</b>					
Donations		195,610	-	-	195,610	175,352
Income from charitable activities		382,737	-	818,890	1,201,627	1,007,192
Investment Income		10,123	-	-	10,123	2,794
<b>Total Income</b>	<b>2</b>	<b>588,470</b>	<b>-</b>	<b>818,890</b>	<b>1,407,360</b>	<b>1,185,338</b>
<b>EXPENDITURE</b>						
Costs of raising funds	<b>3</b>	63,163	-	-	63,163	82,669
Expenditure on charitable activities		516,982	-	800,860	1,317,842	1,110,780
<b>Total Expenditure</b>	<b>3</b>	<b>580,145</b>	<b>-</b>	<b>800,860</b>	<b>1,381,005</b>	<b>1,193,449</b>
<b>Net income/(expenditure)</b>		<b>8,325</b>	<b>-</b>	<b>18,030</b>	<b>26,355</b>	<b>(8,111)</b>
Transfers between funds	<b>9</b>	1,734	-	(1,734)	-	-
<b>Net movement in funds</b>		<b>10,059</b>	<b>-</b>	<b>16,296</b>	<b>26,355</b>	<b>(8,111)</b>
<b>Reconciliation of funds</b>						
Total funds at 1 April 2023		628,707	-	66,070	694,777	702,888
<b>Total funds at 31 March 2024</b>	<b>11</b>	<b>638,766</b>	<b>-</b>	<b>82,366</b>	<b>721,132</b>	<b>694,777</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 2024**

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	6		36,133		44,643
<b>Current assets:</b>					
Debtors	7	257,361		226,992	
Cash at bank		<u>672,154</u>		<u>653,287</u>	
		929,515		880,279	
<b>Current liabilities:</b>					
Creditors: amounts falling due within one year	8	<u>244,516</u>		<u>230,146</u>	
<b>Net current assets</b>			684,999		650,134
<b>Net assets</b>			<u><u>721,132</u></u>		<u><u>694,777</u></u>
<b>Funds</b>					
<b>Restricted funds:</b>	10		82,366		66,070
<b>Unrestricted funds:</b>	12				
General funds			638,766		628,707
<b>Total funds</b>	12		<u><u>721,132</u></u>		<u><u>694,777</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 29 July 2024 and signed by



Ryan Wain  
Chair of Trustees

**PRISON RADIO ASSOCIATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	a	<u>15,922</u>	<u>37,700</u>
<b>Cash flows from investing activities:</b>			
Interest from investments	2	10,123	2,794
Purchase of property, plant and equipment	6	<u>(7,178)</u>	<u>(18,341)</u>
Net cash provided by/(used in) investing activities		<u>2,945</u>	<u>(15,547)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>18,867</u>	<u>22,153</u>
Cash and cash equivalents at the beginning of the reporting period		653,287	631,134
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>672,154</u>	<u>653,287</u>
<b>Summary of the cash and cash equivalents at the end of the reporting period</b>			
Cash at bank and in hand		<u>672,154</u>	<u>653,287</u>
<b>a. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
		2024 £	2023 £
Net income/(expenditure) for the year		26,355	(8,111)
Depreciation charges		15,688	17,856
Disposal of fixed assets		-	-
Interest from investments		(10,123)	(2,794)
(Increase)/decrease in debtors		(30,369)	(94,213)
Increase/(decrease) in creditors		14,371	124,963
<b>Net cash provided by / (used in) operating activities</b>		<u>15,922</u>	<u>37,700</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 pound 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.

### **(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 2024**

**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
	2024 £	2024 £	2024 £	2023 £
<b>Income from charitable activities to reduce re-offending:</b>				
<b>Donations</b>				
Grants	194,333	-	194,333	173,000
Other income	1,277	-	1,277	2,352
	<u>195,610</u>	<u>-</u>	<u>195,610</u>	<u>175,352</u>
<b>Investment Income</b>				
Bank interest received	10,123	-	10,123	2,794
<b>Charitable Activities</b>				
Grants for Prison Radio Services	30,000	818,890	848,890	657,416
Commissioned Productions	279,000	-	279,000	306,053
Reimbursed Licence fees	44,087	-	44,087	43,723
Development and Training Programme	29,650	-	29,650	306,053
	<u>382,737</u>	<u>818,890</u>	<u>1,201,627</u>	<u>1,007,192</u>
<b>Total</b>	<u>588,470</u>	<u>818,890</u>	<u>1,407,360</u>	<u>1,185,338</u>

**3. Expenditure on charitable activities**

	Raising Funds 2024 £	Charitable Activities 2024 £	Governance Costs 2024 £	Support Costs 2024 £	Total 2024 £	Total 2023 £
Salaries, social security and pension	41,426	890,988	30,553	75,531	1,038,498	888,868
Other staff costs	-	-	55	28,120	28,175	26,014
Accountancy and book-keeping	-	-	-	7,480	7,480	6,712
Direct project costs	-	109,020	-	-	109,020	126,074
Website and IT costs	-	12,494	-	11,008	23,502	21,917
Office costs	993	-	446	48,056	49,495	45,988
Radio costs	-	82,094	-	-	82,094	68,085
Prison Radio International	-	36,541	-	-	36,541	3,767
Audit fees	-	-	6,200	-	6,200	6,025
	<u>42,419</u>	<u>1,131,137</u>	<u>37,254</u>	<u>170,195</u>	<u>1,381,005</u>	<u>1,193,449</u>
Support costs	17,019	153,176	-	(170,195)	-	-
Governance costs	3,725	33,529	(37,254)	-	-	-
<b>Total Expenditure</b>	<u>63,163</u>	<u>1,317,842</u>	<u>-</u>	<u>-</u>	<u>1,381,005</u>	<u>1,193,449</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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

Net income/(expenditure) is stated after charging:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	15,688	17,855
Auditors' remuneration	6,000	5,000
	<u>          </u>	<u>          </u>

**5. Staff Costs and Numbers**

The charity employed an average of 26 members of staff during the accounting period (2023:26).  
The costs were:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries	906,633	775,969
Social security costs	88,767	76,027
Pension costs	43,098	36,872
	<u>1,038,498</u>	<u>888,868</u>

One employee earned between £90,000-£100,000, one between £80,000-£90,000 and one between £70,000-£80,000 during the year (2023: one between £90,000-£100,000, one between £80,000-£90,000 and one between £70,000-£80,000).

No trustees were paid expense payments during the year (2023: £nil). No remuneration was paid to any trustees in the year (2023: £nil). The PRA incurred Trustees' Indemnity Insurance expenditure of £446 (2023: £446).

Key Management Personnel

The total employment benefits of key management personnel were £361,524 (2023: £280,185).

**6. Tangible Fixed Assets**

	<b>Computer</b>	<b>Furniture</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 April 2023	75,039	57,780	132,819
Additions	7,178	-	7,178
Disposals	-	-	-
Cost at 31 March 2024	<u>82,217</u>	<u>57,780</u>	<u>139,997</u>
Depreciation at 1 April 2023	58,477	29,699	88,176
Charge for the year	11,108	4,580	15,688
Eliminated on disposal	-	-	-
Depreciation at 31 March 2024	<u>69,585</u>	<u>34,279</u>	<u>103,864</u>
Net Book Value at 31 March 2024	<u>12,632</u>	<u>23,501</u>	<u>36,133</u>
Net Book Value at 31 March 2023	<u>16,562</u>	<u>28,081</u>	<u>44,643</u>

Fixed assets are all used for charitable purposes.

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. Debtors**

	<b>2024</b>	<b>2023</b>
Trade debtors	75,854	92,678
Prepayments and accrued income	181,507	134,314
	<u>257,361</u>	<u>226,992</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	21,115	12,795
Taxation and social security	34,558	47,545
Accruals and deferred income	181,016	161,574
Other creditors	7,827	8,231
	<u>244,516</u>	<u>230,146</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance of deferred income as at 1 April 2023	137,286	41,079
Amount released to income earned from charitable activities	(131,286)	(41,079)
Amount deferred in year	144,248	137,286
Balance of deferred income at 31 March 2024	<u>150,248</u>	<u>137,286</u>

**9. Leasing agreements**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	7,012	20,073
Between one and five years	-	7,012
	<u>7,012</u>	<u>27,085</u>

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. Restricted Funds**

	As at 31/03/2023	Income	Expenditure	Transfers	As at 31/03/2024
Ministry of Justice Core Grant	-	300,000	(300,000)	-	-
Employment and Training	24,000	60,000	(84,000)	-	-
NPR Programming	1,303	199,768	(155,942)	-	45,129
Evaluation	1,133	9,886	(11,019)	-	-
Podcast Network	10,079	96,465	(96,122)	(1,734)	8,688
Radio Production Workshops	23,962	27,435	(27,457)	-	23,940
Prison Radio International	5,593	64,929	(70,522)	-	-
HMP Brixton Project	-	19,000	(14,391)	-	4,609
HMP Styal Project	-	20,000	(20,000)	-	-
Mental Health in Custody	-	21,407	(21,407)	-	-
	<u>66,070</u>	<u>818,890</u>	<u>(800,860)</u>	<u>(1,734)</u>	<u>82,366</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 globally.

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.

Mental Health in Custody: A collaborative research project addressing mental health in custody through problem-solving intervention.

**11. Funding Providers**

The Prison Radio Association is grateful for the support given by funders during 2023-2024. These included:-

HMPPS	Armed Forces Covenant Fund
The Big Lottery Fund	GambleAware
The Triangle Trust	The Welland Trust
The Balcombe Trust	The Bromley Trust
Children In Need	The Mary Kinross Charitable Trust
Santander UK Foundation Limited	Drapers' Charitable Fund
Belpech Charitable Trust	The 29th May Charitable Trust
The Swire Foundation	The Goldsmiths' Company Charity
The AB Charitable Trust	The Fishmongers' Company's Charitable Trust
The Cairn Trust	

**PRISON RADIO ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
Fund balances as at 31 March 2024 are represented by:				
Tangible fixed assets	36,133	-	-	36,133
Net current assets	602,633	-	82,366	684,999
	<u>638,766</u>	<u>-</u>	<u>82,366</u>	<u>721,132</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 2023**

	<b>Unrestricted Funds 2023 £</b>	<b>Designated Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>
<b>INCOME</b>				
Donations and legacies	175,352	-	-	175,352
Income from charitable activities	380,226	-	626,966	1,007,192
Investment Income	2,794	-	-	2,794
<b>Total Income</b>	<u>558,372</u>	<u>-</u>	<u>626,966</u>	<u>1,185,338</u>
<b>EXPENDITURE</b>				
Costs of raising funds	82,669	-	-	82,669
Expenditure on charitable activities	434,279	-	676,501	1,110,780
<b>Total Expenditure</b>	<u>516,948</u>	<u>-</u>	<u>676,501</u>	<u>1,193,449</u>
<b>Net income/(expenditure)</b>	41,424	-	(49,535)	(8,111)
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>41,424</u>	<u>-</u>	<u>(49,535)</u>	<u>(8,111)</u>
<b>Reconciliation of funds</b>				
Total funds at 1 April 2022	587,283	-	115,605	702,888
<b>Total funds at 31 March 2023</b>	<u>628,707</u>	<u>-</u>	<u>66,070</u>	<u>694,777</u>