

Company Registration Number: NI607881
Charity Number: 101557

Prison Arts Foundation
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2024

McCleary & Company Ltd
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Prison Arts Foundation
TRUSTEES' AND OTHER INFORMATION

Trustees

John Harold Baird
James Oliver Brannigan
Geoffrey Kenneth Moore
Thomas Matthew McKeever
Brid O'Gallchoir
Austin William Treacy

Charity Number in Northern Ireland

101557

Company Registration Number

NI607881

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Prison Arts Foundation TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

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

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Prison Arts Foundation present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Purposes and Aims

Our Charity's purposes as set out in the Objects contained in the company's memorandum of association are,

To promote for the public benefit the advancement of education of prisoners and ex-prisoners in Northern Ireland and further the charitable purposes established by the previous Prison Arts Foundation Trust.

The aims of our charity are to

- develop the creative potential of prisoners through PAF's work within prisons
- develop PAF's creative work in the criminal justice system outside of prison
- increase awareness of PAF and its work; and to effectively market its programmes and products to relevant audiences
- ensure that PAF has the human resources to achieve its plans and they are effectively managed and given the opportunity to develop
- ensure that PAF has the freelance artists, premises, and other physical resources it requires to achieve its plans and these resources are managed effectively and efficiently
- ensure that PAF has the financial resources it requires to achieve its plans and these resources are effectively and efficiently managed
- ensure the governance of PAF complies with the requirements of the law and best practice

Ensuring our work delivers our aims

We review our aims, objectives, and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The main objectives for the year continued to be the promotion for public benefit, the advancement of education of prisoners and ex-prisoners in Northern Ireland. Our mission is to inspire creativity and encourage personal and social change in offenders within the criminal justice system, through the arts. The arts are a powerful tool for engagement and creativity can play a significant role in working towards the goal of rehabilitation. At its heart, art is an act of community.

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Our artists facilitate creative workshops covering everything from art appreciation to activities in music, ceramics/pottery, fine/visual arts, woodcraft, and creative writing. Through engagement in these workshops, people with convictions are offered an opportunity to reconnect with their own unique creativity and explore their potential for expression and the making of meaning.

How our activities deliver public benefit

PAF shares both the Department of Justice (DoJ) and Northern Ireland Prison Service (NIPS) vision of a criminal justice system that works in partnership with a range of statutory, voluntary and community sector organisations to ensure that individuals are given every possible opportunity to address their offending behaviour and are supported to live lives free from further offending.

We work across NI's criminal justice and secure systems; including custodial settings (serving prisoners) and people in the community (on probation, engaged with youth justice teams, and on community sentences). We work with people of all ages and backgrounds: men, women, and young people with experience of the criminal justice system.

We have two major areas of activity which are prison & secure settings and community programmes. These activities bring benefits to the offender – raising their self-awareness, helping them express and understand their feelings, and developing their skills and self-discipline. These improvements in turn bring benefits to their families and communities, and to the staff who work in prisons and other establishments.

Most importantly arts activity offers a diversion from re-offending. For the community at large, the overriding benefit of our activities is to help offenders move towards crime-free lives. The charity also benefits the public by raising awareness and understanding of offenders through exhibition and showcasing of their artistic achievements.

Activities and achievements which helped develop the creative potential of people in prisons and secure settings

This year, our core Participative Arts residency programme across the 3 prison settings (Maghaberry, Magilligan, and Hydebank Wood College & Women's prisons) received funding from the Department of Justice through their NIPS Resettlement Branch. Additional support came from the Arts Council of Northern Ireland, the National Lottery Community Fund Awards for All, and the Halifax Foundation for Northern Ireland.

We also received new funding from the Four Nations International Fund to build on our existing partnership with Irish Prison Service to now include the expertise of the Scottish Prison Service (HMP Shotts) to support, as well as upskill, a new Creative Media residency in Magilligan prison during 2024/25. Our Creative Arts Therapies residency programme continued in Maghaberry prison thanks to funding from DoJ's Assets Recovery Community Scheme and Shannon Clinic secure setting thanks to ARN Foundation Mental Health Fund. Throughout the year PAF were also commissioned to deliver several bespoke projects including

- Mural Art Project with separated female prisoners in partnership with Hydebank Wood College & Women's Prison
- Mosaic Art Project with veterans in Maghaberry prison in partnership with Soldiers', Sailors' & Airmen's Families Association (SSAFA)
- Creative Recoveries Art Therapy Project in Maghaberry prison in partnership with South Eastern Health and Social Care Trust (SEHSCT)

The overall aim of our residency programmes is to help those in custody and those coming out of prison to develop new skills, aiding personal development, rehabilitation, and employment prospects upon release. The production of an individual work can lift the spirit; it encourages a positive rather than a negative outlook of life, so essential for successful rehabilitation. Showcasing works raise self-esteem highlighting the ability to do something positive that is valued by peers, families, the public and themselves. This can in turn create a ripple effect throughout the prison. Engaging in external exhibitions both locally and overseas through the Koestler Art awards and the Listowel Writers in Prison competition offers people with convictions opportunities to have their work acknowledged by a wider audience with a view to sales of work and exposure within the art environment. Through engagement in artistic activities prisoners create works of value, for display and public exhibition. Each year PAF stages, submits to competitions and awards prisoners' artwork across Northern Ireland, UK and Ireland including arts venues and galleries, community spaces, public buildings and prison environments. For PAF, the outcome is not just about the creation of works of value, it is about the process. It is about building the self-esteem, confidence and self-worth of those with profiles of social exclusion, including those dependent on drugs and alcohol, those with mental health issues and those with poor educational attainments.

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Outcomes achieved for serving prisoners in Maghaberry prison

Target Delivery	Actual Delivery
<p>Provision of 587 participatory art and 142 creative art therapies workshops, broken down by target group and artform:</p> <ul style="list-style-type: none"> ➤ General population: 207 Ceramics ➤ Separated: 96 Visual Art ➤ Traveller community: 23 Ceramic ➤ Life sentence: 46 Ceramic & 46 Woodwork ➤ Prison hospital: 61 Visual Art ➤ Complex needs & Older (50+ yrs old): 61 Visual Art ➤ Vulnerable: 96 Art therapy, 46 Therapeutic Writing, 13 Visual Art ➤ Separated & their children/ grandchildren: 26 combined artforms ➤ Veterans Soldiers', Sailors' & Airmen's Families Association SSAFA referrals: 8 Mixed Media. 	<p>Provision of 554 participatory art and 114 creative art therapies workshops</p> <ul style="list-style-type: none"> ➤ General population: 161 Ceramic ➤ Separated: 90 Visual Art ➤ Traveller community: 22 Ceramic ➤ Life sentence: 33 Ceramic & 45 Woodwork ➤ Receptions into custody: 5 Visual Art ➤ Prison hospital: 57 Visual Art ➤ Complex needs & Older (50+ yrs old): 60 Visual Art & 19 Ceramic ➤ Vulnerable: 81 Art therapy, 33 Therapeutic Writing, 9 Ceramic, 12 Visual Art ➤ Separated & their children/ grandchildren: 24 combined artforms ➤ Veterans - Soldiers', Sailors' & Airmen's Families Association (SSAFA) referrals: 8 Mixed Media ➤ Adhoc General population: 5 Visual art & 4 non-art Koestler submissions.

Target Engagement	Actual Engagement
<ul style="list-style-type: none"> ➤ 3645 prisoner engagements ➤ 130 children/young family members of serving prisoners engagements ➤ 8770 participant engagement hours ➤ 1750 programme hours 	<ul style="list-style-type: none"> ➤ Improved relationships with families, peers and community for 285 individual male prisoners & 20 individual children/young family members of serving prisoners; and reducing their risk of reoffending upon release ➤ 3118 prisoner engagements ➤ 141 children/young family members of serving prisoners engagements ➤ 6825 participant engagement hours ➤ 1573 programme hours

Outcomes achieved for serving prisoners in Magilligan prison

Target Delivery	Actual Delivery
<p>Provision of 375 participatory art workshops, broken down by target group and artform:</p> <ul style="list-style-type: none"> ➤ General population: 184 Creative Writing, 103 Music, 72 visual art & 16 Media workshops. 	<p>Provision of 358 participatory art workshops</p> <ul style="list-style-type: none"> ➤ General population: 174 Creative Writing, 110 Music, 58 Visual Art & 16 Media.

Target Engagement	Actual Engagement
<ul style="list-style-type: none"> ➤ 1875 prisoner engagements ➤ 4550 participant engagement hours ➤ 910 programme hours 	<ul style="list-style-type: none"> ➤ Improved relationships with families, peers and community for 58 individual male prisoners; and reducing their risk of reoffending upon release ➤ 2335 prisoner engagements ➤ 5679 participant engagement hours ➤ 858 programme hours

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Outcomes achieved for serving prisoners in Hydebank Wood College & Women's prison

Target Delivery	Actual Delivery
Provision of 246 participatory art workshops, broken down by target group and artform: <ul style="list-style-type: none"> ➤ General population adult/young offender female: 92 Fine Art & 88 Visual Art ➤ Separated female: 27 Visual Art & 9 Creative writing ➤ Vulnerable female: 26 Visual Art ➤ General Population young offender male (18-21 yrs old): 4 Visual Art 	Provision of 232 participatory art workshops <ul style="list-style-type: none"> ➤ General population adult/young offender female: 96 Fine Art & 88 Visual Art ➤ Separated female: 15 Mixed Media & 7 Creative Writing ➤ Vulnerable female: 22 Visual Art ➤ General population young offender male (18-21 yrs old): 4 Visual Art

Target Engagement	Actual Engagement
<ul style="list-style-type: none"> ➤ 1122 prisoner engagements ➤ 2769 participant engagement hours ➤ 597 programme hours 	<ul style="list-style-type: none"> ➤ Improved relationships with families, peers and community for 6 individual young male and 31 young female/adult remand prisoners; and reducing their risk of reoffending upon release ➤ 1179 prisoner engagements ➤ 2939 participant engagement hours ➤ 570 programme hours

Outcomes achieved for patients in Shannon Clinic secure setting

Target Delivery	Actual Delivery
Provision of 11 participatory art workshops, broken down by target group and artform: <ul style="list-style-type: none"> ➤ Male & Female patients including serving prisoners: 11 Visual Art 	In summary 4 creative art therapy & 8 participatory visual art workshops

Target Engagement	Actual Engagement
<ul style="list-style-type: none"> ➤ 55 patient engagements ➤ 165 participant engagement hours ➤ 33 programme hours 	<ul style="list-style-type: none"> ➤ Improved relationships with families, peers and community for 5 individual patients ➤ 25 patient engagements ➤ 72 participant engagement hours ➤ 36 programme hours

Activities and achievements which helped develop PAF's creative work in the criminal justice system outside of prison

In partnership with Start360 and the Community Sports Network (CSN), PAF continued to deliver the Support Hub initiative thanks to funding from National Lottery Community Fund, and support from the Department for Justice through their Resettlement Branch Northern Ireland Prison Service and Mike Moloney Award scheme.

The overall aim of the programme was to provide education, employment support and advice, therapeutic support (Start360); gym, physical activity training sessions/activities and dietary advice (CSN); visual art and creative writing workshops, as well as the opportunity to volunteer in the Braille transcribing/printing unit (PAF).

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Outcomes achieved for PAF participants attending the Support Hub, PBNI approved hostel & other community settings

Target Delivery	Actual Delivery
Provision of 230 developmental and motivational braille workshop and 115 participatory art workshops, to community members, prisoners on pre/temporary release schemes, people returning to the community following release from prison, those serving non-custodial sentences in the community including community service placements	Provision of 183 developmental and motivational braille workshops and 68 participatory art workshops <ul style="list-style-type: none"> ➤ Community members, prisoners on pre/temporary release schemes, people returning to the community following release from prison, and community service placements: 183 Braille transcribing workshops ➤ Prisoners on temporary release schemes, people returning to the community following release from prison, those serving non-custodial sentences in the community: 51 mentoring & 14 group Creative Writing & 3 Art workshops

Target Engagement	Actual Engagement
<ul style="list-style-type: none"> ➤ 1493 participant engagements ➤ 7698 participant engagement hours ➤ 1598 programme hours 	<ul style="list-style-type: none"> ➤ Improved relationships with families, peers, and community for 61 individuals ➤ 985 participant engagements ➤ 5033 participant engagement hours ➤ 1405 programme hours

Key programme highlights throughout the year include providing a platform for our participants to communicate their views, feelings and experiences to others who would not normally hear them (whether in the criminal justice setting itself through our in-house publication or more widely in society through public exhibitions and external competition & awards) with the aim of changing the discourse about prisoners and more generally people who have received criminal convictions. Our exhibitions and publications were made possible by the generous support from individuals, trusts and foundations, and organisations. Special thanks to our exhibition hosts, 2 Royal Avenue & Libraries NI, and our exhibition funders: Department for Justice - Northern Ireland Prison Service & Organised Crime Task Force, Arts Council of NI, Community Fund NI and The Community Foundation NI.

Outcome 1: Publication of 3 in house prison magazines & 3 anthologies/collections of work and 1 community anthology

Time In magazine's 1st issue was published (summer) 2013, this year, we reached a significant ten-year milestone. It was the first occasion PAF commissioned a prisoner guest editor who played a vital role in curating the high-quality contributions and driving the review process for this special issue publication. The success of this model endorses the dedication, professionalism, and vision of the guest editor whose efforts and commitments we hugely appreciate, thereby setting a standard and template for future *Time In* guest editors.

The guest editor Magilligan prison (Issue 20, Summer 2023) wrote, "I have had the pleasure of reflecting on the past decade for guidance on this venture, and as part of the decennial celebrations, *Time In* is proud to announce that over the past ten years there has been an astounding 195 awards issued by Koestler, Listowel, Arkbound and Prison Reform Trust. This in itself is a testimony to the encouraging and fruitful atmosphere within the Prison Art's classes in Magilligan, and equally as important, the invaluable contributions of the facilitators."

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This year's anthology *Reflections* was a collaborative project between writers in the group, and those with a particular interest and aptitude for the visual arts. The hope was that the poems within offer an insight into the lives and memories of those who took part. Some of the writers have had little writing experience, and for many this will have been their first-time putting pen to paper. The collection offers a 'reflection' of the talent that lies beneath the surface. Visually, individual Mayflies were hand-drawn and positioned manually to create a 'flipbook' effect. This was developed using a polychrome method to duplicate the lifecycle of the insect.

Prisoners' Week ran from 8th - 14th October this year. This inter-denominational event was an opportunity for bridging the division between prisoners and those in our communities. An event was coordinated by Fr Kevin Mulhern, and Magilligan's Creative Writing Group

Father Kevin said, *"The inclusion of Prisoners involved in creative writing has helped people to have a greater understanding of people in Prison. Everything was prepared by the prisoners this was evident in the cards with their poetry on them, yet more especially on the letters written by the prisoners themselves. In my own Parish the event was received with a certain enthusiasm due to my involvement with the prisoners in Magilligan and in the preparation of the literature produced. Several have enquired about writing to a prisoner or the possibility of financial support if needed."*

Father Kevin Mulhern, Magilligan prison, asked the writers' group to create postcards, posters and compose letters explaining what prison life means to them and their families. The students hoped that this went some way to breaking down stigmas that exist around prisoners, and re-humanising them in society's eyes. The postcards and letters were available in all the parishes in the Derry diocese raising £175 for PAF.

This year we supported a member of the writing group to publish a collection of work called *Opportunity*. He wrote that this was his first experience of prison and he felt like he was just thrown into a cell, on his own with no information on what to do or happens next. He was left to figure things out on his own and was afraid to ask for help as he didn't want anyone to know this was his first time or show any kind of weakness or fear. So, in response to this experience, he sat in his cell with a pen, paper and began to write about what he had observed which developed into a booklet which he made for himself wishing someone had given it to him when he arrived. The Prison Safety & Support Team in Magilligan added the booklet to their introductory packs and members of the group circulated amongst new transfers.

An Ask Him prison mentor said, *"we meet new arrivals to Magilligan on a weekly basis. For many this is their first time in prison, we offer this booklet to all the people we meet."*

Finally, a member of the writing group attending the Support Hub was supported by PAF to publish his first poetry anthology *Dragged Up Through the Troubles*. The author began his creative writing journey with PAF whilst serving a prison sentence back in 2018, until that point, he had never read a book. He credits PAF with guiding him on his creative path as a writer.

Outcome 2: Collaborating on 9 exhibitions & 3 events across prison, secure & community settings

Exhibitions/events	Engagement
<p>➤ The <i>Embracing Emotions: Inspiring Hope</i> exhibition was a collaborative project with NI Prisons, Belfast Met, Samaritans, & Libraries. The students involved wanted to highlight the positive work and support provided by the Samaritans both in the community and in our prisons. The paintings and poems were personal to each prisoner. They were real and hard hitting and created to make people think about the impact of mental health issues; how they have personally been affected and how these issues exist throughout our communities.</p>	<p>Approx. audience engaged 3500.</p> <p>Embracing Emotions; Inspiring Hope Art exhibition in community libraries</p> <ul style="list-style-type: none"> ➤ June '23 - Antrim ➤ July '23 - Dungiven ➤ August '23 - Holywood ➤ September '23 - Lurgan ➤ October '23 - Omagh <p>Hydebank Art in community Art exhibition</p> <ul style="list-style-type: none"> ➤ September/October – Newtownbreda, Belfast

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<ul style="list-style-type: none"> ➤ The <i>Maghaberry Art</i> exhibition was a collaborative project with NI Prisons to support to conditions that create a 'good' prison visit, focusing on the role that art plays in creating a positive experience for families. ➤ The <i>Hydebank Wood College & Women's prison Art</i> exhibition was a collaborative project with NI Prisons, Belfast Met & Libraries NI to celebrate Libraries Week 2023 by displaying students' art in a community setting. ➤ <i>Shannon Clinic Art</i> exhibition was a collaborative project with Belfast Health and Social Care Trust to highlight the end of a 2-year project. 	<p>Maghaberry inhouse Art exhibition</p> <ul style="list-style-type: none"> ➤ April '23 - March '24 <p>Shannon Clinic inhouse Art exhibition</p> <ul style="list-style-type: none"> ➤ October '23 <p>48 PAF students whose work was chosen for exhibitions could celebrate their achievements with family and friends, helping to build and reinforce the relationships which are vital to rehabilitation and resettlement.</p>
<ul style="list-style-type: none"> ➤ Annual exhibition <p>PAF's second annual exhibition at 2 Royal Avenue Belfast Reflections utilised forms of art, music and writing, the selected works, explored themes in relation to the criminal justice system. While the names of individual artists from within the prisons were not identified, to protect their identities, the pieces were strikingly individual, conveying the lived experiences and multifaceted emotions of life in prison and secure settings. Parallel to the exhibition, PAF launched a collection of poems and narratives written by the creative writing group at Magilligan prison.</p>	<ul style="list-style-type: none"> ➤ Over 22,350 audience members engaged. ➤ Approximately 145 individuals supported by PAF staff to display their own art, music, and writing. ➤ The opening night on 7 March was attended by 100 invited guests, which included family members of serving prisoners whose work was on display, and over 250 members of the public, as part of Belfast City Council's Late-Night Art Belfast Tour 2024. ➤ The exhibition was attended by over 22,000 visitors/members of the public from 4 March to 3 April 2024. ➤ Over 90% of audience member feedback rated the exhibition 5/5, Loved it!
<ul style="list-style-type: none"> ➤ Student celebration events in partnership with NI Prison <p>Holding internal prison celebration events was a chance to appreciate what PAF students had achieved through their engagement in our workshops. Students were given the opportunity to highlight the significant role that the art has played in their rehabilitation journey and provides skills to support their lives on release.</p> <p>The awards won by students at Magilligan prison included Arkbound's Prisoner Writing competition and Koestler Arts Awards which were presented by guest speaker Kathy Donaghy, award-winning Journalist & Writer. Whilst the awards won in the Listowel's Writing in Prison competition were presented by Tom Shortt, Arts Officer Irish Prison Service. PAF staff also supported a member of the writers' group to highlight works on behalf of the students by giving a spoken word performance & members of the music group were able to perform a mixture of original and cover songs to invited guests.</p>	<p>Approx. audience engaged 150</p> <p>Prison location</p> <ul style="list-style-type: none"> ➤ 1 event at Magilligan prison November 2023 ➤ 2 events at Maghaberry prison January 2024 <p>57 PAF students were rewarded for their achievement and the showcases opened new horizons for some of society's most disadvantaged and marginalised people. The event in Magilligan enabled students to receive external encouragement from invited family members & friends, as well as guests which included internal staff & others working within criminal justice. This opportunity will go towards helping them build self-confidence, positive relationships, and their engagement with education.</p>

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A student said, "PAF helps us (prisoners) to establish ourselves within the creative/exhibitions community rather than rather linked to our offending pasts."

Outcome 3: Submitting work on behalf of our students to competitions & awards

Breakdown of competition and award opportunities	Number of submissions
<p>➤ Koestler Art Awards</p> <p>This year was a record year for the Koestler Arts Awards on several different fronts. Over eight thousand entries were received from people around the UK, more than in any recent recorded year and a total of two thousand three hundred and fifty awards were given across fifty-two categories in two hundred and sixty-five settings.</p> <p>Over the years, judges have included Turner Prize-winning artist Jeremy Deller, Poet Laureate Carol Ann Duffy, representatives from the Victoria & Albert Museum, the British Council, the National Theatre, Speech DeBelle, and Louis Theroux.</p> <p>This year's event saw artists like Hot Chip (Computer Generated Music), Louise Galvin (Hairstyling) and Chelsea McDonagh (Non-Fiction, Blog, Essay, Article and Review) assess and give recognition to the skill, effort, and ambition of artists in secure settings.</p>	<p>➤ Approx. 120 new submissions on behalf of PAF students April 2023</p> <p>➤ Winners from current year submissions received in August 2023 and included 52 awards across 22 creative categories</p> <ol style="list-style-type: none"> 1. 2 Platinum awards (1 Maghaberry & 1 Magilligan) 2. 3 Gold awards (2 Magilligan & 1 Maghaberry) 3. 2 Silver awards (2 Magilligan) 4. 8 Bronze awards (4 Maghaberry & 4 Magilligan) 5. 5 Outstanding Debut awards (3 Magilligan, 1 Maghaberry & 1 Hydebank) 6. 7 Highly Commended awards (5 Magilligan & 2 Maghaberry) 7. 24 Commended awards (17 Magilligan, 3 Maghaberry, 3 Hydebank & 1 Shannon Clinic, 1 Community) <p>➤ 5 entries were displayed at their 'IN CASE OF EMERGENCY' exhibition Southbank Centre 2 November – 17 December 2023, Royal Festival Hall Southbank Centre London</p> <ol style="list-style-type: none"> 1. 'Kaleidoscope' Highly Commended Award for Poem (Maghaberry) 2. 'Girl with Golden Earring' (Hydebank) 3. 'Poppy Field' Commended Award for Needlecraft (Hydebank) 4. 'Little Chair' (Maghaberry) 5. 'Tempered' Gold Award for Singer-Songwriter-Original (Magilligan) <p>➤ 3 entries to be published in Koestler Voices Vol. 4 August 2023 -</p> <ol style="list-style-type: none"> 1. 'Kaleidoscope' Highly Commended Award for Poem (Maghaberry) 2. 'This Place' Silver Award for Poem (Magilligan) 3. 'Chain' from Section 18 Poetry Collection, Bronze Award (Magilligan)
<p>➤ Listowel Writing in Prison competition</p> <p>Listowel Writers' Week offer prison writers a rare opportunity to enter their work into the creative writing competitions that are a hallmark of Ireland's oldest literary festival. The short story and poetry categories have a distinctive place in the annual</p>	<p>➤ 55 new submissions February 2024</p> <p>➤ NI previous year notification was received in May 2023 and included 5 winners -</p> <ol style="list-style-type: none"> 1. 'The Origins of Fredrick' 3rd Short Story Advanced category (Magilligan)

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<p>writing calendar for prison writers, as well as the Arts and Education Centres with teachers and Writers-in-Residence integrate the competition into their Creative Writing Programmes which offer skill development, focus, productivity, engagement with literature and confidence building.</p>	<ol style="list-style-type: none"> 2. 'When the Sun met the Moon' 1st Short Story Intermediate category (Magilligan) 3. 'The Witch Trials' 2nd Short Story Intermediate category (Magilligan) 'Alan Munroe A Deadly Life Sentence' 3rd Short Story Intermediate category (Magilligan) 4. 'A Prisoners Love' 2nd Short Story Getting Started category (Hydebank) <p>Summary of Listowel Writers' Week 2023 - 214 entries from 118 writers (95 Rol & 23 NI), 13 prisons in Rol & 2 in NI</p>
<p>➤ Imprisoned Art prison writing project</p> <p>Imprisoned Art is a small non-profit aiming to shine light on the abundance of talent in prisons and secure hospitals. They collect submissions for a self-published book of art and writings on the theme of "the experience of imprisonment".</p>	<p>➤ 36 submissions to Imprisoned Art's prison writing project.</p>

A Koestler award entrant said, *"Poetry and writing are lifelines in the darkest of moments."*

Structure, Governance and Management

The Prison Arts Foundation (PAF) charitable company limited by guarantee was incorporated on 15 June 2011 and operates under Memorandum & Articles of Association with an initial Board of Directors drawn from the final trustees of the previous charitable trust of the same name.

The original Charitable Trust was formulated as a concept in the period 1995/96 in consequence of discussions organised by the Probation Board for Northern Ireland (PBNI) and involving other statutory and voluntary agencies as well as concerned individuals. It was the concern of the agencies to build upon the good work and the momentum previously achieved by individuals working within the prison system and to produce a more secure and continuing basis by formalising it. There was agreement that the new body should in its essentials be independent of the responsible agencies, free therefore to make its own decisions but funded from both statutory and voluntary sources who were persuaded of the value of the work it would seek to do.

PAF has wide powers to raise funds to advance the artistic abilities and aspirations of prisoners and ex-prisoners in NI. There are powers for the company to engage staff and to hold property. The selection of directors is influenced by their perceived interest in the welfare of prisoners, participation in artistic activity or community involvement. They are in consequence able to bring to directors' deliberations a dimension of relevant experience.

Prison Arts Foundation follows the guidance of the Northern Ireland Council for Voluntary Action regarding the methods, policies and procedures for recruitment, appointment, and induction of new directors/trustees. The directors who served during the period are listed on page 13.

The Prison Arts Foundation staffing is headed up by Mr Fred Caulfield Executive Director, supported by Miss Adele Campbell Arts Programme Coordinator, Mrs Allison Moore Research and Development (resigned December 2023) and Mrs Christine McSherry Research and Development (appointed January 2024). During the period 1st April 2023 to 31st March 2024 there were two full time members of staff, and two part time members of staff.

It is the Executive Director's responsibility to oversee all operations including identifying programmes, contracting artists/practitioners, events and assignments calculated to advance PAF's central aims and objectives and to propose relationships with compatible bodies. The directors require him to bring forward proposals for their approval, report periodically on progress and explain the extent to which the purposes of programmes are being met, or the obstacles

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in the way of their full realisation. The Non-Executive Directors delegate to the Executive Director the authority to take decisions on aspects of approved programmes provided they are consistent with previously agreed principles.

In addition to directly employed members of staff, PAF contracts the services of Artists/Practitioners who provide participants with instruction in a wide range of both artistic activities. The prison & secure settings and community programmes are funded by way of grant funding from a variety of sources. PAF is the subject of individual contracts for services – the contracted artists are not company employees. The company has in place, insurance to protect itself against the risk of claims for compensation arising from its operations.

Financial Review

The Statement of Financial Activities on page 16 reflects a deficit of unrestricted incoming resources over unrestricted resources expended for the year to 31 March 2024 amounting to £4,659 (31 March 2023: a surplus of £4,559), together with a deficit of restricted incoming resources over restricted resources expended for the year to 31 March 2024 amounting to £12,542 (31 March 2023: deficit of £60,354).

The Unrestricted Funds carried forward on 31 March 2024 amount to £142,193 (31 March 2023: £146,852) and Restricted Funds on 31 March 2024 of £25,584 (31 March 2023: £38,126), totaling overall funds carried forward on 31 March 2024 of £167,777 (31 March 2023: £184,978).

Principal Risks and Uncertainties

The trustees have reviewed the major risks to which the charity is exposed and will continue to keep these under review.

Plans for future periods

The focus for the year ahead will be to provide viable programmes of activity in prisons, secure settings and in the community within current financial limits.

We are endeavouring to sustain the standard, breadth and pace of work achieved this year in 2024/25.

We intend to devote particular attention to the problem of measuring the value of outcomes under the terms of the new Strategic Plan and prepare for the launch of a new Corporate Plan.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

John Harold Baird
James Oliver Brannigan
Geoffrey Kenneth Moore
Thomas Matthew McKeever
Brid O'Gallchoir
Austin William Treacy

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Prison Arts Foundation subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Thanks, and acknowledgement

The Directors wish to record thanks to Fred Caulfield Executive Director and to Adele Campbell Arts Programme Coordinator for their sustained hard work and dedication throughout the year.

Approved by the Board of Trustees on 2 October 2024 and signed on its behalf by:


Mr James Oliver Brannigan

Prison Arts Foundation
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Prison Arts Foundation for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate 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. 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.

Approved by the Board of Trustees on 2 October 2024 and signed on its behalf by:


Mr James Oliver Brannigan

Prison Arts Foundation

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF PRISON ARTS FOUNDATION

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John McCleary FCA
MCCLEARY & COMPANY LTD
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP
United Kingdom

Date: 2 October 2024

Prison Arts Foundation
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	-	285,888	285,888	-	261,196	261,196
Other income	3.2	8,917	-	8,917	11,220	-	11,220
Total income		8,917	285,888	294,805	11,220	261,196	272,416
Expenditure							
Charitable activities	4.1	13,576	298,430	312,006	7,261	320,950	328,211
Net income/(expenditure)		(4,659)	(12,542)	(17,201)	3,959	(59,754)	(55,795)
Transfers between funds		-	-	-	600	(600)	-
Net movement in funds for the financial year		(4,659)	(12,542)	(17,201)	4,559	(60,354)	(55,795)
Reconciliation of funds:							
Total funds beginning of the year	12	146,852	38,126	184,978	142,293	98,480	240,773
Total funds at the end of the year		142,193	25,584	167,777	146,852	38,126	184,978

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Prison Arts Foundation

Company Number: NI607881

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	8	1,985	5,708
Current Assets			
Debtors	9	22,333	32,172
Cash at bank and in hand		173,740	178,189
		<u>196,073</u>	<u>210,361</u>
Creditors: Amounts falling due within one year	10	<u>(30,281)</u>	<u>(31,091)</u>
Net Current Assets		<u>165,792</u>	<u>179,270</u>
Total Assets less Current Liabilities		<u>167,777</u>	<u>184,978</u>
Funds			
Restricted trust funds		25,584	38,126
General fund (unrestricted)		142,193	146,852
Total funds	12	<u>167,777</u>	<u>184,978</u>

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

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 2 October 2024 and signed on its behalf by


Mr James Oliver Brannigan

Prison Arts Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Prison Arts Foundation is a company limited by shares incorporated in Northern Ireland. The registered office of the charity is Unit 3, Clanmill Arts & Business Centre, Northern Whig Building, 2-10 Bridge Street, Belfast, Co Antrim, BT1 1LU, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Prison Arts Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line
Computer equipment	-	25% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations and legacies	-	285,888	285,888	261,196
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
3.2 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other income	8,917	-	8,917	11,220
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Prison Arts Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Expenditure on charitable activities	<u>272,345</u>	<u>-</u>	<u>39,661</u>	<u>312,006</u>	<u>328,211</u>
4.2 SUPPORT COSTS			Charitable Activities	2024	2023
			£	£	£
Support			<u>39,661</u>	<u>39,661</u>	<u>39,758</u>
5. ANALYSIS OF SUPPORT COSTS				2024	2023
				£	£
Support				<u>39,661</u>	<u>39,758</u>
6. NET INCOME				2024	2023
				£	£
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				3,722	5,971
Independent Examiner's remuneration: - independent examination services				<u>2,248</u>	<u>2,086</u>
7. EMPLOYEES AND REMUNERATION					
The staff costs comprise:				2024	2023
				£	£
Wages and salaries				81,724	83,152
Social security costs				3,074	3,636
Pension costs				717	707
				<u>85,515</u>	<u>87,495</u>
8. TANGIBLE FIXED ASSETS					
		Fixtures, fittings and equipment	Computer equipment	Total	
Cost		£	£	£	
At 31 March 2024		<u>22,520</u>	<u>15,458</u>	<u>37,978</u>	
Depreciation					
At 1 April 2023		18,024	14,246	32,270	
Charge for the financial year		3,138	585	3,723	
At 31 March 2024		<u>21,162</u>	<u>14,831</u>	<u>35,993</u>	
Net book value					
At 31 March 2024		<u>1,358</u>	<u>627</u>	<u>1,985</u>	
At 31 March 2023		<u>4,496</u>	<u>1,212</u>	<u>5,708</u>	

Prison Arts Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

9. DEBTORS		2024	2023
		£	£
Trade debtors		18,347	27,481
Prepayments and accrued income		3,986	4,691
		<u>22,333</u>	<u>32,172</u>
		<u><u>22,333</u></u>	<u><u>32,172</u></u>
10. CREDITORS		2024	2023
Amounts falling due within one year		£	£
Trade creditors		25,261	27,284
Accruals and deferred income		5,020	3,807
		<u>30,281</u>	<u>31,091</u>
		<u><u>30,281</u></u>	<u><u>31,091</u></u>
11. RESERVES			
	Funds		Total
	£	£	£
Deficit for the financial year	(17,201)	-	(17,201)
At the end of the year	<u>(17,201)</u>	<u>184,978</u>	<u>167,777</u>
	<u><u>(17,201)</u></u>	<u><u>184,978</u></u>	<u><u>167,777</u></u>
12. FUNDS			
12.1 RECONCILIATION OF MOVEMENT IN FUNDS			
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2022	142,293	98,480	240,773
Movement during the financial year	4,559	(60,354)	(55,795)
	<u>146,852</u>	<u>38,126</u>	<u>184,978</u>
At 31 March 2023	146,852	38,126	184,978
Movement during the financial year	(4,659)	(12,542)	(17,201)
	<u>142,193</u>	<u>25,584</u>	<u>167,777</u>
At 31 March 2024	<u>142,193</u>	<u>25,584</u>	<u>167,777</u>
	<u><u>142,193</u></u>	<u><u>25,584</u></u>	<u><u>167,777</u></u>

Prison Arts Foundation
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted funds					
ACNI - AFP Lottery	-	45,420	45,420	-	-
Halifax Foundation NI	-	5,060	2,380	-	2,680
NLCF – People & Communities	17,124	45,585	60,446	-	2,263
Four Nations International Fund	-	7,500	326	-	7,174
DoJ – NIPS Resettlement	-	151,623	151,623	-	-
NLCF – Awards for All	-	10,000	9,135	-	865
CFNI - ARN Foundation	1,693	-	1,693	-	-
The Bromley Trust	16,909	10,000	14,308	-	12,601
CFNI - Mike Maloney Bursary	2,400	-	2,400	-	-
DoJ - ARCs	-	8,000	8,000	-	-
PBNI	-	2,700	2,700	-	-
	<u>38,126</u>	<u>285,888</u>	<u>298,430</u>	<u>-</u>	<u>25,584</u>
Unrestricted funds					
Unrestricted General	146,852	8,917	13,576	-	142,193
Total funds	<u>184,978</u>	<u>294,805</u>	<u>312,006</u>	<u>-</u>	<u>167,777</u>

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	1,985	196,073	(30,281)	167,777
	<u>1,985</u>	<u>196,073</u>	<u>(30,281)</u>	<u>167,777</u>

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

PRISON ARTS FOUNDATION
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Prison Arts Foundation
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2024

	Schedule	2024 £	2023 £
Income		294,804	272,416
Cost of sales	1	(182,694)	(197,755)
Gross surplus		<u>112,110</u>	<u>74,661</u>
Charitable activities and other expenses	2	(129,311)	(130,456)
Net deficit		<u>(17,201)</u>	<u>(55,795)</u>

Prison Arts Foundation
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF SALES
for the financial year ended 31 March 2024

	2024 £	2023 £
Cost of Sales		
Courses and workshops	<u>182,694</u>	<u>197,755</u>
	<u><u>182,694</u></u>	<u><u>197,755</u></u>

Prison Arts Foundation
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2024

	2024	2023
	£	£
Expenses		
Wages and salaries	81,724	83,152
Social security costs	3,074	3,636
Staff defined contribution pension costs	717	707
Rent payable	17,223	16,600
Insurance	2,584	2,440
Travelling and entertainment	4,136	3,203
Legal and professional	6,746	6,218
Auditor's/Independent Examiner's remuneration	2,248	2,086
Bank charges	70	70
Office Costs	7,069	6,373
General expenses	(2)	-
Depreciation	3,722	5,971
	<u>129,311</u>	<u>130,456</u>