

Company Registration Number: NI607881
Charity Number: 101557

Prison Arts Foundation
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

Prison Arts Foundation

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Prison Arts Foundation
TRUSTEES' AND OTHER INFORMATION

Trustees	John Harold Baird (Resigned 10 April 2024) James Oliver Brannigan (Resigned 31 January 2025) Geoffrey Kenneth Moore Thomas Matthew McKeever Brid O'Gallchoir Austin William Treacy
Charity Number in Northern Ireland	101557
Company Registration Number	NI607881
Registered Office and Principal Address	Unit 3, Clanmill Arts & Business Centre Northern Whig Building 2-10 Bridge Street Belfast Co Antrim BT1 1LU United Kingdom
Independent Examiner	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street Lisburn Co Antrim BT28 1TP United Kingdom

Prison Arts Foundation TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

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 2025.

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 2025.

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.

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.

Prison Arts Foundation TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

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) was funded by the DoJ through their NIPS Resettlement Branch programme and further supported by both the Arts Council of Northern Ireland (ACNI) Annual Funding and National Lottery Community Fund Awards for All programmes.

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 2025/26. 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's work can lift the spirit; it encourages a positive rather than a negative outlook on 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.

Prison Arts Foundation
TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

Outcomes achieved for serving prisoners in Maghaberry prison

Target Delivery	Actual Delivery
Provision of 666 participatory art and creative art therapies workshops, broken down by target group and artform: > General population: 184 Ceramics > Separated: 92 Visual Art > Traveller community: 30 Mixed Media > Life sentence: 14 Ceramic & 46 Woodwork > Long term population: 17 Mixed Media & 26 Craft Demonstrators > Prison hospital: 46 Visual Art > Complex needs & Older (50+ yrs old): 61 Visual Art > Vulnerable: 10 Art therapy, 46 Visual Art > Separated & their children/ grandchildren: 24 combined artforms	Provision of 588 participatory art and 114 creative art therapies workshops > General population: 157 Ceramic > Separated: 74 Visual Art > Traveller community: 26 Mixed Media > Life sentence: 20 Ceramic & 45 Woodwork > Long term population: 23 Mixed Media & 22 Craft Demonstrators > Prison hospital: 38 Visual Art > Complex needs & Older (50+ yrs old): Art & 17 Mixed Media > Vulnerable: 10 Art therapy, 39 Visual Art > Separated & their children/ grandchildren: 19 combined artforms

Target Engagement	Actual Engagement
> 3,192 prisoner engagements > 60 children/young family members of serving prisoners engagements > 7,580 participant engagement hours > 1,585 programme hours	> 2,409 prisoner engagements > 61 children/young family members of serving prisoners engagements > 5,753 participant engagement hours > 1,361 programme hours

Outcomes achieved for serving prisoners in Magilligan prison

Target Delivery	Actual Delivery
Provision of 494 participatory art workshops, broken down by target group and artform: > General population: 92 Creative Media, 184 Creative Writing, 92 Music, 126 visual arts	Provision of 441 participatory art workshops > General population: 93 Creative Media, 174 Creative Writing, 87 Music, 85 Visual Art

Target Engagement	Actual Engagement
> 2,470 prisoner engagements > 6,175 participant engagement hours > 1235 programme hours	> Improved relationships with families, peers and community for 70 individual male prisoners; and reducing their risk of reoffending upon release > 2,980 prisoner engagements > 7,370 participant engagement hours > 1101 programme hours

**Prison Arts Foundation
TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2025

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

Target Delivery	Actual Delivery
Provision of 311 participatory art workshops, broken down by target group and artform: > General population adult/young offender female: 92 Fine Art & 92 Visual Art > Separated female: 21 Mixed Media & 12 Creative writing > Vulnerable female: 68 Visual Art	Provision of 304 participatory art workshops > General population adult/young offender female: 96 Fine Art & 85 Visual Art > Separated female: 21 Mixed Media & 12 Creative writing > Vulnerable female: 70 Visual Art

Target Engagement	Actual Engagement
> 1,456 prisoner engagements > 3,607 participant engagement hours > 761 programme hours	> 1,444 prisoner engagements > 3,556 participant engagement hours > 745 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).

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 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 234 developmental and motivational braille workshops > Community members, prisoners on pre/temporary release schemes, people returning to the community following release from prison, and community service placements: 234 Braille transcribing workshops

Target Engagement	Actual Engagement
> 1,150 participant engagements > 6,325 participant engagement hours > 1840 programme hours	> 665 participant engagements > 3,645 participant engagement hours > 1717 programme hours

Prison Arts Foundation
TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

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 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 have reached twelve years. Our artist Carlo Gebler agreed to an interview following the death of his mother, Edna O'Brien we hugely appreciate, the opportunity given by Carlo to be interviewed.

This year's anthology Imprisoned Imagination was a collaborative project between writers in the group, and those with a particular interest and aptitude for the visual arts. 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 crystals were painstakingly crafted onto a bust. Prisoners' Week ran from 13th - 19th October this year. This inter-denominational event was an opportunity for bridging the division between prisoners and those in our communities.

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."*

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

Events/Exhibitions	Engagement
<ul style="list-style-type: none"> ➤ The Lord Mayor visited the hub to see the launch of PBNI telling the story of Community Service. ➤ The "No Comment" exhibition at London's Southbank Centre will showcase around 200 pieces of artwork and writing submitted for the Koestler Awards. Curated by artists Jeremy Deller and John Costi, the exhibition aims to illuminate the diverse themes explored by prisoners, from humour to political commentary. Notably, nine artworks from Northern Ireland prisoners were shortlisted, demonstrating the rich creative talent within these settings. ➤ The Listowel Writing in Prison competition offered a rare opportunity for prison writers to showcase their talents as part of Ireland's oldest literary festival. In 2024, the competition witnessed unprecedented participation, with 248 entries submitted. This year, prisoners from the Northern Ireland Prison Service secured six prestigious awards 	<ul style="list-style-type: none"> ➤ On 8th November 2024 the Northern Ireland Prison Service had their annual remembrance service in Hydebank Wood College and Oliver Brannigan and me were invited. The ceramic Poppy wreath was designed by our Artist in Residence, Lucy Turner and made by her and ex-servicemen in custody in Maghaberry. This was tremendous piece of work. The Justice Minister, Naomi Long, Director General, Beverley Wall and Director of Prison, David Kennedy unveiled the wreath. ➤ Magilligan Prison has hosted a ground-breaking event showcase MaGnitude, the first ever concert of its kind within a Northern Ireland Prison, the event, organised by PAF marks an important milestone in rehabilitation and the promotion of arts within prison.

Prison Arts Foundation
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2025

<ul style="list-style-type: none"> > Annual exhibition PAF's third 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 	<ul style="list-style-type: none"> > Over 25,000 audience members engaged. > Approximately 145 individuals supported by PAF staff to display their own art, music, and writing. > The opening night on 6 March was attended by 100 invited guests, which included family members of serving prisoners whose work was on display, and over 350 members of the public, as part of Belfast City Council's Late- Night Art Belfast Tour 2025. > The exhibition was attended by over 25,000 visitors/members of the public from 7 March to 6 April 2025. > Over 90% of audience member feedback rated the exhibition 5/5, Loved it!
<ul style="list-style-type: none"> > Prisons Week- Letters from Prison. Prisons week aims to raise awareness and generate prayer. The letters proved popular during Oct 2024, and the prison chaplain later explained that a second print run of booklets was required. As a result, the prison chaplain generously donated £250 to PAF. > How Great Thou Art exhibition held in Bangor Carnegie Library in July 2024 	<ul style="list-style-type: none"> > Hydebank hosted its first Celebrating and Achievement event with Carlo Gebler read award winning piece <i>Why am I not driving home with my teabags</i>, before handing out Koestler certificates to proud recipients.

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

Breakdown of competition and award opportunities	Number of submissions
<ul style="list-style-type: none"> > Koestler Art Awards 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. 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. 	<ul style="list-style-type: none"> > Winners from current year submissions received in August 2024 and included 114 awards across 22 creative categories 1. 5 Platinum awards (Magilligan) 2. 4 Gold awards (3 Magilligan & 1 Maghaberry) 3. 6 Silver awards (Magilligan) 4. 10 Bronze awards (3 Maghaberry & 7 Magilligan) 5. 17 Outstanding Debut awards (15 Magilligan & 2 Maghaberry) 6. 26 Highly Commended awards (15 Magilligan, 10 Maghaberry & 1 Hydebank Wood) 7. 45 Commended awards (27 Magilligan, 9 Maghaberry & 9 Hydebank) 8. 1 Under 25s (Hydebank Wood)

Prison Arts Foundation
TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

<p>➤ Listowel Writing in Prison competition 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 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>	<p>➤ 248 entries ➤ Prisoners secured 6 prestigious awards ➤ Poetry advanced – 2nd place (Magilligan) ➤ Poetry getting started – 1st (Magilligan) & Highly Commended (Maghaberry) ➤ Short Story Intermediate – 1st & 3rd places (Magilligan) ➤ Short Story getting started – 3rd & Highly Commended (Magilligan)</p>
<p>➤ Maghaberry submitted more than 100 creative entries to the 2024 Koestler awards. Three were sold and six were donated proving that artwork made on the inside has real value on the outside.</p>	<p>➤ More than 100 submissions to Koestler Awards.</p>

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 Prison Arts Foundation but funded by 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 11.

The Prison Arts Foundation staffing is headed up by Mr Fred Caulfield Executive Director, supported by Miss Adele Campbell Arts Programme Coordinator, and Mrs Christine McSherry Research and Development. During the period 1st April 2024 to 31st March 2025 there were two full-time members of staff, and one part-time member 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 for the financial year ended 31 March 2025 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.

Prison Arts Foundation TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

Financial Review

The results for the financial year are set out on page 14 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £182,435 (2024 - £198,058) and liabilities of £39,936 (2024 - £30,281). The net assets of the charity have decreased by £ (25,278).

Reserves Position and Policy

The Reserve Policy provided stability in the financial position of PAF. The policy of maintaining reserves at a level equivalent to approximately one year of fixed costs will continue.

We will continue to keep our Principal Funders fully informed of our progress through their attendance as observers at the Board Meetings together with the provision of briefings at appropriate intervals to Senior Management in the funding organisation.

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.

Trustees

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

John Harold Baird (Resigned 10 April 2024)
James Oliver Brannigan (Resigned 31 January 2025)
Geoffrey Kenneth Moore
Thomas Matthew McKeever
Brid O'Gallchoir
Austin William Treacy

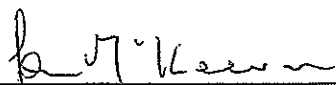
Compliance with Sector-Wide Legislation and Standards

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 21 October 2025 and signed on its behalf by:



Thomas Matthew McKeever
Trustee

Prison Arts Foundation
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

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 FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 charity and of the net income or expenditure of the charity for that period.

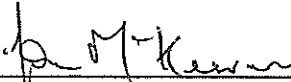
In preparing these financial statements, the trustees are required to:

- 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 the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 21 October 2025 and signed on its behalf by:



Thomas Matthew McKeever
Trustee

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 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

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.



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

Date: 21 October 2025

Prison Arts Foundation
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	-	335,926	335,926	-	285,888	285,888
Other income	3.2	5,003	-	5,003	8,917	-	8,917
Total income		5,003	335,926	340,929	8,917	285,888	294,805
Expenditure							
Charitable activities	4.1	20,580	345,627	366,207	13,576	298,430	312,006
Net income/(expenditure)		(15,577)	(9,701)	(25,278)	(4,659)	(12,542)	(17,201)
Transfers between funds		9,084	(9,084)	-	-	-	-
Net movement in funds for the financial year		(6,493)	(18,785)	(25,278)	(4,659)	(12,542)	(17,201)
Reconciliation of funds:							
Total funds beginning of the year	12	142,193	25,584	167,777	146,852	38,126	184,978
Total funds at the end of the year		135,700	6,799	142,499	142,193	25,584	167,777

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 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	10,080	1,985
Current Assets			
Debtors	9	50,157	22,333
Cash at bank and in hand		122,198	173,740
		172,355	196,073
Creditors: Amounts falling due within one year	10	(39,936)	(30,281)
Net Current Assets		132,419	165,792
Total Assets less Current Liabilities		142,499	167,777
Funds			
Restricted trust funds		6,799	25,584
General fund (unrestricted)		135,700	142,193
Total funds	12	142,499	167,777

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 2025 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.

Approved by the Board of Trustees and authorised for issue on 21 October 2025 and signed on its behalf by



Thomas Matthew McKeever
Trustee

Prison Arts Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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 of the charitable company, which is a public benefit entity under FRS 102, 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".

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 March 2025 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".

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

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:

Prison Arts Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

■ 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.

■ 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

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

3.	INCOME	Unrestricted	Restricted	2025	2024
3.1	DONATIONS AND LEGACIES	Funds	Funds	£	£
		£	£	£	£
	Grants	-	335,926	335,926	285,888
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
3.2	OTHER INCOME	Unrestricted	Restricted	2025	2024
		Funds	Funds	£	£
		£	£	£	£
	Other income	5,003	-	5,003	8,917
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

Prison Arts Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

continued

4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES					
	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activities	<u>324,046</u>	<u>-</u>	<u>42,161</u>	<u>366,207</u>	<u>312,006</u>
4.2 SUPPORT COSTS			Charitable Activities £	2025 £	2024 £
Rent					
Bank charges			17,845	17,845	17,223
Volunteer expenses			71	71	70
Depreciation of tangible fixed assets			2,840	2,840	-
Legal & professional fees			1,999	1,999	3,722
Office costs			5,964	5,964	6,746
Independent examination			8,278	8,278	7,069
Insurance			2,334	2,334	2,248
			<u>2,830</u>	<u>2,830</u>	<u>2,584</u>
			<u>42,161</u>	<u>42,161</u>	<u>39,662</u>
5. ANALYSIS OF SUPPORT COSTS					
	Basis of Apportionment			2025 £	2024 £
Rent	100%				
Bank charges	100%			17,845	17,223
Volunteer expenses	100%			71	70
Depreciation of tangible fixed assets	100%			2,840	-
Legal & professional fees	100%			1,999	3,722
Office costs	100%			5,964	6,746
Independent examination	100%			8,278	7,069
Insurance	100%			2,334	2,248
				<u>2,830</u>	<u>2,584</u>
				<u>42,161</u>	<u>39,662</u>
6. NET INCOME				2025 £	2024 £
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets					
Independent Examiner's remuneration: - independent examination services				1,999	3,722
				<u>2,334</u>	<u>2,248</u>
7. EMPLOYEES AND REMUNERATION					
The staff costs comprise:				2025 £	2024 £
Wages and salaries				88,640	81,724
Social security costs				3,463	3,074
Pension costs				865	717
				<u>92,968</u>	<u>85,515</u>

No employees received emoluments in excess of £60,000.

Prison Arts Foundation
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

8. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2024	22,520	15,458	37,978
Additions	10,094	-	10,094
At 31 March 2025	<u>32,614</u>	<u>15,458</u>	<u>48,072</u>
Depreciation			
At 1 April 2024	21,162	14,831	35,993
Charge for the financial year	1,509	490	1,999
At 31 March 2025	<u>22,671</u>	<u>15,321</u>	<u>37,992</u>
Net book value			
At 31 March 2025	<u>9,943</u>	<u>137</u>	<u>10,080</u>
At 31 March 2024	<u>1,358</u>	<u>627</u>	<u>1,985</u>
9. DEBTORS		2025 £	2024 £
Trade debtors		42,002	18,347
Prepayments and accrued income		8,155	3,986
		<u>50,157</u>	<u>22,333</u>
10. CREDITORS		2025 £	2024 £
Amounts falling due within one year			
Trade creditors		35,391	25,261
Accruals and deferred income		4,545	5,020
		<u>39,936</u>	<u>30,281</u>
11. RESERVES		2025 £	2024 £
At the beginning of the year		167,777	184,978
Deficit for the financial year		(25,278)	(17,201)
At the end of the year		<u>142,499</u>	<u>167,777</u>
12. FUNDS			
12.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	146,852	38,126	184,978
Movement during the financial year	(4,659)	(12,542)	(17,201)
At 31 March 2024	<u>142,193</u>	<u>25,584</u>	<u>167,777</u>
Movement during the financial year	(6,493)	(18,785)	(25,278)
At 31 March 2025	<u>135,700</u>	<u>6,799</u>	<u>142,499</u>

Prison Arts Foundation
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted funds					
ACNI Lottery	-	54,504	45,420	(9,084)	-
Halifax Foundation	2,680	-	2,680	-	-
National Lottery Community Fund	2,263	66,096	65,684	-	2,675
Four Nations International Fund	7,175	-	7,175	-	-
NIPS	-	187,924	187,924	-	-
The Bromley Trust	12,601	-	12,601	-	-
ARCS - Alternatives	-	7,186	7,186	-	-
PBNI	-	3,000	3,000	-	-
NIPS DAP	-	8,957	8,957	-	-
ACNI Arts & Older Peoples	-	4,124	-	-	4,124
Community Relations Council	-	4,135	4,135	-	-
Big Lottery - Awards For All	865	-	865	-	-
	<u>25,584</u>	<u>335,926</u>	<u>345,627</u>	<u>(9,084)</u>	<u>6,799</u>
Unrestricted funds					
Unrestricted General	142,193	5,003	20,580	9,084	135,700
Total funds	<u><u>167,777</u></u>	<u><u>340,929</u></u>	<u><u>366,207</u></u>	<u><u>-</u></u>	<u><u>142,499</u></u>

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	6,799	-	6,799
Unrestricted general funds	10,080	165,556	(39,936)	135,700
	<u>10,080</u>	<u>172,355</u>	<u>(39,936)</u>	<u>142,499</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 2025

Prison Arts Foundation
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 March 2025

	2025 £	2024 £
Income		
Grants received	335,926	285,888
Other income	5,003	8,917
	<u>340,929</u>	<u>294,805</u>
 Cost of sales		
Courses and workshops	226,011	182,694
	<u>226,011</u>	<u>182,694</u>
 Gross surplus	 <u>114,918</u>	 <u>112,111</u>
 Expenses		
Wages and salaries	88,640	81,724
Employer's NI contributions	3,463	3,074
Staff defined contribution pension costs	865	717
Rent payable	17,845	17,223
Insurance	2,830	2,584
Travelling and entertainment	5,067	4,136
Legal and professional	5,964	6,746
Independent Examiner's remuneration	2,334	2,248
Bank charges	71	70
Volunteer expenses	2,840	-
Office Costs	8,278	7,069
General expenses	-	(1)
Depreciation	1,999	3,722
	<u>140,196</u>	<u>129,312</u>
 Net deficit	 <u>(25,278)</u>	 <u>(17,201)</u>