Where we worked in 2018

East Africa continues to be the focus of our activity with new opportunities arising in surrounding countries such as Sudan.

KENYA
8 prisons
166% INCREASE OVER 2017

UGANDA
29 prisons
82% INCREASE OVER 2017

“...We are proud of our partnership with the African Prisons Project who demonstrate what it looks like to bring transformation to some of the world’s most challenging places. African Prisons Project work with those on the margins of society providing legal empowerment behind bars. Our shared commitment to support young people as changemakers is turning people in prison into paralegals, restoring dignity and hope, and ensuring justice for all.”

THE QUEEN’S COMMONWEALTH TRUST
In late 2018 I met with a member of the Power of Mercy Committee in Kenya, which makes recommendations on pardons and commutations of life and death sentences to the President of Kenya. He’s spent a lot of time with men and women that APP has trained in law, especially our students who are studying for University of London law degrees. Through their social media The Power of Mercy Committee are shown visiting our students at Kamiti Prison in Nairobi, in what they’ve called, “The Kamiti Prison Law School.”

He said, “Your students are transformed people. They talk differently, they hold themselves differently, they present themselves differently. When making recommendations for mercy, we place a very high value on being part of APP. How do you do it?”

I suggested that it wasn’t so much about giving people in prison the opportunity to study for world class law degrees, nor the chance to spend their days doing meaningful work providing legal support to those without lawyers. It was due to being part of a community of people from very different backgrounds with a shared commitment to seeing our poorest and most vulnerable protected by the law. People with a shared belief that our world reaches its full potential only when our most marginalised people have a chance to fully use their gifts and talents. People who want to serve together and who in turn are transformed by each other; perhaps most beautifully captured for me during an APP family lunch in a maximum security prison in Kenya earlier this year. I saw a prison warden washing the feet of a prisoner in a sign of humble service and kinship.

After a mock trial at Luzira Women’s Prison several days after that conversation, one of the participants, Helen, came and sat next to me. Through dignified tears she said that for women who’ve been sentenced to death or life imprisonment, many of whom have been shunned by their families, being a paralegal with APP and working in the legal clinic we’ve established at that prison is a source of hope and belonging.

The African Prisons Project is a group of prisoners, prison officers, ex prisoners, lawyers, academics and allies working to put the power of the law into the hands of the poor. Some of us are poor in spirit and some just poor. Our hope is for a world where each of us is equally accountable to and protected by the law. And we believe that each of us can play a part in making, shaping and implementing the law.

The women at Luzira Prison are amongst almost 300 paralegals in the APP community at almost 40 prisons in Uganda and Kenya. We have seen prisoners studying law with us, like Wilson at Kamiti prison in Nairobi, given permission by the Kenyan High Court to act as intermediaries, speaking on behalf of their fellow prisoners who do not have lawyers. We have worked on cases of more than a dozen children imprisoned as adults and have seen several dozen convictions overturned on appeal and death sentences avoided.

For me, the most notable case in 2018 is Morris Kaberia. Morris was arrested thirteen years ago and sentenced to death in Kenya. From the outset, he maintained his innocence. He became one of APP’s pioneering University of London students at Kamiti Maximum Prison in Nairobi and his fellow students drafted his appeal for him. In September I was in Kenya with our new patron Rev’d Rose Hudson Wilkin, and Nicola Brentnall – CEO of The Queens Commonwealth Trust, when the news arrived from the Court of Appeal that Morris’ conviction had been overturned and that he was free.

We are delighted to have had a 91% pass rate in this summer’s University of London law exams, known as some of the hardest out there. We had 5 students score first class marks and, as of December 2018, 15 students in Uganda and Kenya have completed their University of London law degrees and one is on the way towards his Masters in Human Rights Law.

We have also taken steps towards establishing a public interest litigation branch of APP. The first issue we are tackling is that of indefinite imprisonment of mentally ill prisoners. We came across a case recently of a man accused of stealing a bicycle, who was deemed unfit to stand trial. He then spent ten years in prison, forgotten about until a new prison governor asked who he was and what he was doing there.

Raising funds for this work is especially challenging, and we note a reduction of 40% in the last two years in development funding directed towards justice work. As we have increased our focus on getting access to justice rather than just making prisons better, it has taken us longer than we had hoped to bring in the new funding we need if we are to respond to the requests we are receiving for important legal work.

However, we are gaining recognition for this work: the Chief Justice of Uganda gave us an award recognising us as the most effective partner to the Justice Law and Order Sector in Uganda; Google awarded us its Impact Award in Kenya which received over 1000 applicants; we’ve been on the BBC homepage; had a TED talk watched almost a million times and been featured by CNN.

In 2019 we will continue taking legal knowledge and services to the margins of society. We will particularly explore opportunities to provide legal services to children in prison in Uganda and Kenya; we will look to increase the pastoral support we offer our paralegals and to establish effective support as they are released; we will pilot work with women in prison in Sudan, and we will explore what lessons we might bring from Africa to the UK.

None of this can be done without your support. Thank you to each of you who has supported our work with funding, other resources and prayers this year. We are excited to stumble together with you towards a world where each person is equal before the law.
OBJECTIVES AND ACTIVITIES

The Charity’s objectives are to bring justice, dignity and hope to men, women and children in prisons in Africa.

All its charitable activities focus on the men, women and children in prisons in Africa, as well as those who work alongside them, and are undertaken to further African Prison Project’s charitable purposes for the public benefit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

PATRONS

Dame Linda Dobbs
Lord David Ramsbotham
Lord Paul Boateng
Cardinal Emmanuel Wamala
Jon Snow
Lord Rowan Williams
Lord Rumi Verjee
Reverend Rose Hudson-Wilkin

OUR MISSION

We are committed to pursuing access to justice for those who need it most, across Africa and beyond. By empowering prisons and prison staff we seek to place the power of the law into the hands of the poor, enabling them to make, shape and implement the law.

300% UGANDA’S PRISON OCCUPANCY LEVEL
Source: World Prison Brief
HIGHLIGHTS FROM 2018

**FEBRUARY**
We welcome Betty Chepkosgei and Isaac Bwire Naderiia, two senior prison officers from Kenya – Secondees with APP’s Justice Changemaker Programme – as they embark on their 3 month Justice Changemaker Journey.

**JULY**
Opening Uganda’s first prison-based Legal Aid Clinic providing free legal advice and assistance through APP-supported law students from within the prison.

**SEPTEMBER**
The opening of the Youth Centre at Luzira took place in Uganda amongst partners, supporters and friends. September also saw the release of Morris Kaberia – from Kamiti Maximum Security Prison in Kenya – after 13 years. Originally sentenced to death, Morris became a law student and, working with his fellow students, saved his sentence overturned on appeal.

**DECEMBER**
More outstanding results for our law students – with 10 students graduating in 2018.

IN THE MEDIA

Reaction to the TEDx event held at Luzira Maximum Security Prison, Uganda – March 2018

“The hard work and commitment shown by Susan Kigula, Pascal Nakuru and Moses Ekam is truly inspiring. They have graduated with a world-class University of London Law degree achieved in prison with the support of @africanprisons”

@LondonU – University of London

“The TEDx event was truly extraordinary. 4,400 prisoners crammed into the huge yard and 100’s of visitors. Shane spoke like a Pro. Many prisoners and visitors were moved to tears. #John10:10”

Shane Taylor – Former Prisoner and Prison Support Mentor

“The world needs you now, the world needs you today. Whatever it is, wherever you are, whatever it takes, keep on moving. @africanprisons”

@TEDTalks – TED Talks

As I got to know the women I began to learn that many of them, like me, had been wrongly accused of crimes. Some were guilty but none of them deserved to be sentenced to death...” Susan Kigula - former death row prisoner, law graduate and APP Ambassador

BBC Stories – bbc.co.uk/news/stories-43739933

Follow us on social media or visit our media page

africanprisons.org/media

Other media appearances in 2018

“When you attend such a function even as a judicial officer you begin questioning whether we need a death penalty in this country. You question because a person who is on the wrong side of the law today could be a person of great influence tomorrow.”

Uganda’s Deputy Chief Justice Owiny Dollo – at the 2018 Graduation Ceremony, Luzira, Uganda

BBC Africa – bbc.co.uk/news/live/world-africa-43484091

On 16th July Reverend Rose Hudson-Wilkin, Chaplain to the Queen and Chaplain to the Speaker of the House of Commons was one of five outstanding women to guest edit BBC Radio 4’s Woman’s Hour programme. Rose interviewed Alexander McLean, highlighting the work of APP.

BBC Radio 4 Women’s Hour – goo.gl/TEM3X2

On 10th August – World Prisoners Day – CNN featured the work of APP through the life of Peter Ouko – the first Kenyan inmate to earn a law diploma behind bars, demonstrating that there are models of prisoner rehabilitation being developed in Kenya’s prisons that could be emulated worldwide.

CNN – goo.gl/b6k1Rg

Morris Kaberia was on death row when he came across a programme that eventually set him free. His story was covered by the Associated Press and by APP’s Legal Aid Manager John Muthuri who writes for Kenya’s Daily Nation.

Associated Press – apnews.com/0ab94e3eb61e453ebda0133bbcc0c107

Follow us on social media or visit our media page

africanprisons.org/media
JUSTICE CHANGEMAKER PROGRAMME

Overview
The Justice Changemaker Programme enables APP to stay focused on its objectives, fulfilling its mission to ensure access to justice, through the provision of legal services, training and support across the justice system. We do this through four key areas:

SERVICES
Ensuring that the rule of law, human rights and equal access to justice is promoted, respected and fulfilled across prison communities, empowering those within the system to become agents of change.

TRAINING
Creating a new generation of legally educated advocates with first-hand experience of the justice system, working selflessly as a community to use the law to serve the marginalised and create more just societies.

JOURNEYS
Providing opportunities for prison staff and criminal justice decision makers to develop leadership skills - modelled on a framework of excellence using the UK penal reform system as a founding basis for achieving best practice.

IMPROVING PRISON CONDITIONS [LEGACY]
Our work began over 10 years ago by improving prison conditions. That work continues today through the programmes and partnerships we’ve established. Promoting the physical well-being of men, women and children in prisons through increased access to essential health services and library facilities, as we hand this work on to trusted partners.

HOW WE WORK
We operate in partnership with those who live and work within the justice system, from prisoners, to prison staff and the judiciary, to those in government and other agencies, with individuals and organisations, towards a common goal. Together we can inspire and lead positive transformation, building a platform from which to share innovation and inspire entire nations.

Through our Justice Changemaker Programme we provide training and services for prisoners and prison staff to grow in legal and human rights awareness, to learn how to support others with free legal advice and to study the law. Together, we are empowering changemakers working for justice reform.
WHAT WE DO

We provide in-house training for prisoners and prison staff to become auxiliary paralegals, advocates and peer educators so that they can provide simple, accessible legal services to those in need. We also provide platforms and forums for officials to discuss challenges that affect access to justice – supporting them in fostering a human rights culture across prison communities.

HOW WE DO IT

Systemic Education: We create opportunities for officials to visit prisons and see first-hand the transformation that is possible behind bars. We also provide platforms for officials to discuss the challenges that affect access to justice, supporting them in fostering a human rights culture across prison communities.

Legal awareness sessions: Auxiliary paralegals and prison peer educators (PPE) worked alongside to provide basic legal support and advice to prisoners. Their work includes: preparing inmates to present their cases effectively in court particularly during bail and mitigation hearings, tracing of sureties on behalf of those seeking to apply for bail, resolving cases through Alternative Dispute Resolution, and acting as a link between those inmates who have overstayed on pre-trial detention and the justice officials; among others.

Capacity building: We contribute to building the capacity of prisoners, prison staff (auxiliary paralegals and PPE’s) and judicial officers through trainings. These trainings are aimed at ensuring key stakeholders are more effective in implementing their mandates in response to the needs of our beneficiaries.

Human Rights Training: In-house training for prisoners and prison staff to become auxiliary paralegals, advocates and peer educators. This means that they can then provide simple, accessible information about the court process to those in need.

AWARD

In 2018, APP’s work in Uganda was recognised with the Award for Participation and Collaboration by the Uganda Justice Department (JLOS). The APP team in Uganda also received the HiL Award for Justice Innovation from the Hague Institute for Innovation of Law.

PARTNERSHIPS

Legal Aid Service Providers’ Network (LASPNET)

APP work with the LASPNET and other Legal Aid Service providers on advocacy for legal, policy and practice reforms, access to justice, sharing of research information and dissemination of reports.

PRISON-BASED LEGAL AID CLINICS

UGANDA

Opening the Legal Aid Clinic at Luzira Maximum Security Prison

This Clinic ensures the availability of free legal advice and assistance through APP-supported law students from within the prison. It provides a valuable opportunity for these students to gain hands-on legal experience, while also giving access to legal services to the prisoners.

At the opening, Mr. Ssentalo Moses, the Officer in Charge, stated that the clinic was the first of its kind in such a setting: “Our hope is in you … APP has set a precedent in prison by piloting a prison-based Legal Aid Clinic…”

KENYA

Refurbishment of Legal Aid Clinics at the Naivasha, Lang’ata, and Kamiti Prisons

The new Naivasha clinic will be used exclusively for legal consultations, making it a more conducive and less disruptive environment to conduct legal consultations. The Clinics at Lang’ata and Kamiti are now equipped with heavy duty printers for printing legal documents and other relevant materials. The Kamiti clinic has new chairs and shelves, which will allow for more comfortable waiting times and legal consultations and increased storage for files, documents and books.

50,000

REACHED THROUGH OUR LEGAL AWARENESS SESSIONS

295

AUXILIARY PARALEGALS PROVIDING LEGAL ADVICE AND SUPPORT

In 2018, APP partnered with the Kenya Prisons Service to conduct one week of human rights training with 17 prison officers. Now known as the ‘Nelson Mandela Rules’, these Rules are the primary source of standards relating to the treatment of prisoners in detention.

“The human rights training has enlightened me. I am definitely not the same, I am a changed person.”

— TIMOTHY NJANE, DUTY OFFICER AT KAMITI MAXIMUM SECURITY PRISON

JUSTICE CHANGEMAKER SERVICES
“I was arrested back in 2002 and since then, I’ve been behind bars. Sentenced to the death penalty in 2005, my sentence was commuted to life in 2009.

APP have established a legal aid clinic within our prison. As a result of the new skills I’ve gained as a paralegal, I have a new platform for life. I assist my fellow inmates with plea bargaining, bail and bond applications, mitigations and submissions. Nothing adds more to my life than writing an argument of a case within our constitutional right and judges agreeing with our points just like any other competent colleague.

APP has changed my foundation, showing me that life can start at any time.”

SARAH KARABA — PARALEGAL,
LANG’ATA WOMEN’S PRISON,
NAIROBI, KENYA

9,917
INMATES HAVE BEEN SERVED WITH ADVICE ON THEIR CASES
BY OUR PARALEGALS

WHAT WE DO
We provide committed individuals with a formal education, legal training and exposure to global best practice to equip prisoners and prison staff to become a community of changemakers who can make, shape and implement the law.

HOW WE DO IT
We offer a formalised sponsorship programme enabling prisoners and prison staff to study law with the University of London’s (UoL) international programme. Through this, we can support the many prisoners that are denied a fair trial simply because issues of poverty prevent them from accessing legal advice. Masters and postgraduate study linked to penal development and the provision of basic services such as education, health and access to justice are also available to senior prison professionals.

“I got my results this morning. We have at long last made it! I am grateful for the relentless support for this long journey! I am so humbled that I lack words to express my pleasure! As of now, thanks for the restoration of my hopes. I can now move with my head high.”

JOHN BOSCO — STUDENT

JUSTICE CHANGEMAKER TRAINING

50
STUDENTS STUDIED LAW (LLB) WITH THE SUPPORT OF APP VIA THE UOL DISTANCE LEARNING PROGRAMME
IN 2018
Over 50 students studied law (LLB) with the support of APP via the UoL distance learning programme. This included 37 students from Kenya and 13 students from Uganda.

In total 10 students successfully completed their LLB studies in 2018 – in addition to the existing 5 APP Graduates – with one student, George Karaba, achieving 72% in Jurisprudence.

In March 2018, we celebrated the Graduation of Susan Kigula, Moses Ekwam and Pascal Kukuru with Guest of Honour, the Deputy Chief Justice of Uganda. Alongside this we were joined by social justice activists from around the world at our TEDx event ‘Unlocking Justice’ hosted by Luzira Maximum Security Prison.

Pascal Kukuru has been continuing his postgraduate studies to complete his Masters (LLM). He remains in Luzira Upper Prison – Uganda’s only maximum security facility – and is due for release in 2019.

AWARD
In 2018 APP were awarded the Makini Award for Best Education Programme and Best Legal Programme. The Makini is a biannual motivational Awards Programme that recognises diligence and outstanding efforts within the Kenyan Correctional Service departments as well as autonomous organisations involved in inmate rehabilitation.

PARTNERSHIPS
University of London (UoL)
Our legal education work is founded on our partnership with the University of London and the opportunities provided by their distance learning programme. They provide the access and support necessary for our students to obtain a world class law degree in the midst of challenging conditions.

University of West England (UWE)
UWE’s law lecturers and students have provided pro-bono support to APP’s legal education programme; helping in the development of APP tutors, teaching and learning materials, and also guest lecturing when the opportunity is available.

Public Interest Law Clinic (PILAC)
Lecturers and law students from Makerere University through APP’s partnership with PILAC have spent time with APP students who study law by correspondence with the UoL. This has presented an opportunity for students to contextualise the legal knowledge gained.

Aged 47, Morris – whose 13 year sentence was overturned on appeal – is currently in his third year pursuing a Law Degree (LLB) with the University of London through our Justice Changemaker Programme.

Morris was encouraged to join APP’s legal education programme at a very low point of his sentence. A former police officer, he spent 13 years in prison before his sentence was overturned on appeal. With the help of his fellow prisoners and students, he was released on 20th September 2018. He plans to return to prison to continue assisting his friends and other inmates with legal matters and finishing his degree.

Morris has now been reunited with his wife and family, including a son who was three years old at the time of his arrest. His hope is to complete his law degree and pursue the opportunity to one day appear in court, either as a lawyer or intermediary.

MORRIS KABERIA - RELEASED,
KIMITI MAXIMUM SECURITY PRISON,
NAIROBI - KENYA

“They are our best results ever, with 47 out of 49 exams passed (in Kenya – Summer 2018) and the level of the passes is very strong. Well done on the hard work all round.”

ALEXANDER MCLEAN
WHAT WE DO

We provide opportunities for prison staff and criminal justice decision-makers to develop their leadership skills – modelled on a framework of excellence – using the UK penal reform system as a founding basis for achieving best practice.

We hold judicial symposia for magistrates, registrars and court clerks along with resident judges, with quarterly reviews of the state of access to justice for prisoners.

HOW WE DO IT

Professional secondment opportunities for senior prison and criminal justice personnel to learn from UK prison management systems. Secondment programmes encompass and support the delivery of our new service models in African prisons.

This programme rigorously selects and develops prison staff who have a track record of excellence, with training, networking and leadership skills to become changemakers in penal reform in Africa.

“I wish to thank APP and everyone in London who contributed to my achievement in one way or another, because the skills and knowledge I acquired in the UK have greatly contributed to my success.”

BETTY CHEPKOSGEI – DEPUTY OFFICER IN CHARGE OF SHIMO LA TEWA WOMEN’S PRISON

IN 2018

With funding from the Commonwealth Scholarship Commission and Clifford Chance, APP supported a total of six Kenyan prison leaders for two UK learning journeys, during which they experienced the British criminal justice system.

PARTNERSHIPS

The Commonwealth Scholarship Commission (CSC)
To date, APP’s partnership with the CSC has enabled 24 talented prison officers (5 from Uganda and 19 from Kenya) to receive important exposure experiences in British criminal justice institutions.

Clifford Chance (CC)
Having received the Access to Justice Award from CC in 2011, we have continued to partner with them receiving strategic and financial support to grow our work on the ground and plan for our future from the firm’s funding, charity and volunteering arm, The Clifford Chance Foundation.

The Queen’s Commonwealth Trust (QCT)
Since December 2017, APP are proud of the support of QCT who champion young leaders around the world. Winfred Kamene Mutisya - a prison officer at Lang’ata Maximum Security Prison who visited the UK in August 2018 - was commended by QCT’s Chief Executive Nicola Brentnall for “dedicating her life’s work to restoring hope and dignity to women who are serving unjust sentences in prison.”
**AWARD**

Betty Chepkosgei – Human Rights Officer of the Year Award, Kenya

Betty Chepkosgei, Deputy Officer in Charge of Shimo La Tewa Women’s Prison - who spent three months on secondment in the UK in 2018, has become the first recipient of the Human Rights Officer of the Year Award. The Award was recently introduced by the Kenya Prisons Service to recognise outstanding efforts in promoting increased compliance to international human rights standards.

Upon return to Shimo La Tewa Prison, Betty made the most of her reinvigorated advocacy, networking and presentation skills to organise, deliver and find sponsorship for 5-days of training on the United Nations’ Standard Minimum Rules – the ‘Nelson Mandela Rules’. The success of the initiative was recognised by her immediate supervisors and colleagues, who decided to honour Betty’s transformative leadership and exemplary work in Kenya correctional facilities.

**WHAT WE DO**

Over the past 10 years APP has established a high quality, low cost health and life-skills infrastructure within Ugandan prisons, providing a range of basic services to the most vulnerable groups, including nutritional support to death row prisoners living with HIV and support to terminally ill prisoners through the cancer support fund. In 2018, APP worked with the Uganda Prisons Service to hand over its healthcare services.

We’ve provided library facilities and learning environments for inmates, prison staff and their families, to ensure that prisons continue to become places of positive transformation through the programmes and partnerships we’ve established.

**HOW WE DO IT**

In 2018, we opened the Youth Centre at the Luzira Maximum Security Prison in partnership with the Uganda Prisons Services. The centre is a legacy of APP’s commitment to improve prison conditions.

Set within the Luzira Prison Complex, the Youth Centre includes a meeting hall, a well-stocked and contemporarily furnished library, a counselling room, several storage rooms and a multi-sports court.

The Centre has been designed to provide both a focal point for youth from within the Prison Barracks and also outside the prison, a place to meet, learn and receive guidance to achieve better outcomes in their lives. For those aged 3 to 13, the Youth Centre provides easy-to-read children’s books to the specialist African Writers’ Series of books. As well as the library, the Centre is to host a number of health advisors for young people aged 14 to 24. They provide guidance and counselling on a range of health topics from personal hygiene and sanitation to the spread of Sexually Transmitted Diseases including HIV/AIDS.
BELIEFS AND ETHOS

African Prisons Project was founded on Christian values. We are committed to serving all prisoners and prison staff regardless of their religion, background, offence, sentence, race or gender. We believe every person’s life is fundamentally valuable – their past need not define their future.

We believe that transformational change in prisons will only come by building relationships with people: understanding their needs, empowering their development, and putting the power for change in their hands.

We understand that to create lasting change we must prioritise our partnerships with local prison communities, prison services and other agencies. It is only by working together that we can create change both on the ground and at policy level.

These values underpin each and every aspect of our work with beneficiaries, colleagues, volunteers, supporters and partners. They are integral to what we do and how we do it, and so we look for them in everyone we work with.

PARTNERSHIPS

Overseen by APP’s Dr. Florence Banoba and her Okimanyi? Health Project Team, construction started in 2017 and the work was funded by The Peter Cundill Foundation, The Jones Day Foundation, The Queen’s Commonwealth Trust, and Wendy Dawson. It opened with visitors from the UK who included Nicola Brentnall, CEO of The Queen’s Commonwealth Trust, and APP Patron Rev’d Rose Hudson-Wilkin, Chaplain to the Speaker of the House of Commons and Chaplain to the Queen. The opening was also attended by the Norwegian Deputy Ambassador and her husband, the Head of Human Rights Desk at the EU Delegation to Uganda, the Deputy Head of Delegation at the Italian Embassy and her husband.
LOOKING AHEAD

We are working to develop justice changemakers within prisons who can use the law to bring justice to the most vulnerable in society.

Over the coming years we plan to equip many more people in Kenya, Uganda and beyond. These individuals – our changemakers – will have an exponential impact in the prisons where they live and work as they return to their communities, empowered and enabled to work for change all around them.

ACROSS AFRICA

Longer term, we want to expand geographically, where there is a wider need. So we will take this model – which is working so effectively in Kenya and Uganda – and implement it more widely across Africa.

In 2019, our work begins in Sudan, providing basic literacy skills for prisoners, working by invitation of the British Embassy. In partnership with the Windle Trust, who have worked in Sudan for many years. We will add our experience of working with prisoners and prison staff to empower a new community of changemakers.

ACROSS THE WORLD

We will begin the process of assembling a cohort of world-class law teachers, law makers and practitioners to aid the training and development of our people; and to plan our expansion as we look to establish a law firm and college, offering legal education and legal services in Africa and beyond.

Facilities of the highest standard will be established to support justice changemakers as they serve their communities. These will include libraries, classrooms, mock courts and legal services centres.

We will continue to share the impact of our work and the possibilities for transformation within the criminal justice system, where there is the will to affect change.

We will provide pathways to allow our students to apply their gifts to their wider communities and impact their nations upon their release.

By empowering those who have been most disadvantaged, we can harness their talent and passion for a fairer world and see genuine systemic change.

PARTNER WITH US

Every person is entitled to justice. APP believes in putting the power of the law in the hands of the most vulnerable. Education has the potential to transform lives, even behind bars, and a benefit to all when a life is transformed.

As you read about the work of our team, as well as the people we work with, we’d invite you to join us in this work as we empower people in prison to become agents of change.

GIVE NOW

africanprisons.org/donate
ACHIEVEMENTS
AND PERFORMANCE

FINANCIAL REVIEW

£1,071,726


During the year expenditure was £1,430,303 of which £774,066 was spent from restricted funds leaving a balance on these funds of £212,189.
RESERVES POLICY AND GOING CONCERN

It is the policy of the Charity that unrestricted funds be maintained at a level equivalent of three months’ expenditure, being £235,000. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity’s current activities while consideration is given to ways in which additional funds may be raised. At the year end the charity held unrestricted funds of £51,165 of which £28,563 were held as fixed assets and £22,602 as free reserves.

Management are aware of the material uncertainty around the going concern position particularly the difficulties with securing funds and have put in place contingency plans for cost reduction in case fundraising efforts fail to generate projected income. These plans include the reduction in headcount of staff in the UK and country offices in Africa, which can be implemented within a timescale of three months. In addition to establishing contingency plans for cost reduction the Trustees have implemented a policy of diversifying the Charity’s sources of fund-raising, so as to be less reliant on a small number of key donors. The management of the Charity have also been asked to focus on donors willing to extend their donations over more than one year, so as to increase the assurance of funding in years to come.

The Trustees believe that, bearing in mind that the bulk of the Charity’s expenditure is for personnel, this combination of measures to reduce headcount, when combined with the diversification of sources of funding will be sufficient to ensure the Charity’s status as a going concern for the foreseeable future.

RECRUITMENT, APPOINTMENT AND INDUCTION OF NEW TRUSTEES

The Trustees who held office during the financial year and at the date of this report are set out above. The Memorandum and Articles allow for Trustees to be appointed at any time. Trustees are elected on a one year renewable basis. New Trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board. Their appointment is approved by a vote of the whole committee.

The Charity’s induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other Trustees in groups of one to one meetings and a meeting with both the Chair and the Director General. We encourage our Trustees to attend relevant training courses and encourage visiting our work in Africa.

One third of Trustees must retire and may be reappointed at each annual general meeting.

GOVERNING DOCUMENT

The Charity is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Director General, Alexander McLean, is responsible for the day to day operations of the Charity, supported by a senior management team. He is the Secretary to the Board. The senior management team comprises of, Sheila Waruhiu - Country Director (Kenya), Peter Tibusigambwa - Country Director (Uganda) and Sarah Gough - Chief Operating Officer (to March 2019).

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity.

None of the Trustees has any beneficial interest in the company.

The company’s current policy concerning the payment of trade creditors is to follow the CBI’s Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company’s current policy concerning the payment of trade creditors is to:

• Settle the terms of payment with suppliers when agreeing the terms of each transaction;
• Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
• Pay in accordance with the company’s contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising, communications, finance, HR and administration. Programme delivery is overseen in each of Uganda and Kenya by a Country Director with suitably qualified tutors, legal service providers, health care and other professionals as well as in country support functions.

RISK MANAGEMENT

The Charity has a risk management strategy comprised of:

• An annual review of the risks the organisation may face
• The establishment of systems and procedures to mitigate the risks identified in the plan
• The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise.

The Trustees consider that the significant risks to which the Charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease outbreaks in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.

FUNDRAISING DISCLOSURES

African Prisons Project approach to fundraising is largely focused on trusts and foundations, a limited number of high net worth individuals, some institutional funders and corporate donations totalling around 150 – 200 organisations/people. Most of these tend to be repeat, multi-year donations. Whilst APP does receive smaller one-off or monthly donations from individuals and smaller institutions, such as churches or schools, these are not targeted and tend to arise from contacts with staff, the website, or such individuals/institutions themselves taking the initiative to follow up on wider publicity APP has received. Vulnerable individuals are therefore protected from potential exploitation by APP not targeting any ordinary individuals, whether via mass mail-shots or by any form of ‘high-street’ presence. Furthermore, APP does not use professional fundraisers or commercial participators, has no third parties undertaking fundraising on its behalf, and although it uses freelance consultants to support its work (for example to support bid-writing), such work is only ever submitted directly by APP. APP is subject to the UK Fundraising Regulator, has not received any complaints in respect of its fundraising activities and is not aware of any breach, material or otherwise, of any fundraising code or regulation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a company limited by guarantee.

None of the Trustees has any beneficial interest in the company.

The company’s current policy concerning the payment of trade creditors is to follow the CBI’s Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company’s current policy concerning the payment of trade creditors is to:

• Settle the terms of payment with suppliers when agreeing the terms of each transaction;
• Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
• Pay in accordance with the company’s contractual and other legal obligations.

The UK office functions are overseen by the CEO and comprise fundraising, communications, finance, HR and administration. Programme delivery is overseen in each of Uganda and Kenya by a Country Director with suitably qualified tutors, legal service providers, health care and other professionals as well as in country support functions.

RISK MANAGEMENT

The Charity has a risk management strategy comprised of:

• An annual review of the risks the organisation may face
• The establishment of systems and procedures to mitigate the risks identified in the plan
• The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise.

The Trustees consider that the significant risks to which the Charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease outbreaks in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.

RECRUITMENT, APPOINTMENT AND INDUCTION OF NEW TRUSTEES

The Trustees who held office during the financial year and at the date of this report are set out above. The Memorandum and Articles allow for Trustees to be appointed at any time. Trustees are elected on a one year renewable basis. New Trustees are appointed after interview, having applied to adverts or as a result of nomination by other members of the board. Their appointment is approved by a vote of the whole committee.

The Charity’s induction of trustees includes providing past copies of minutes and supporting documentation. Time will be spent with other Trustees in groups of one to one meetings and a meeting with both the Chair and the Director General. We encourage our Trustees to attend relevant training courses and encourage visiting our work in Africa.

One third of Trustees must retire and may be reappointed at each annual general meeting.

GOVERNING DOCUMENT

The Charity is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006.

The Director General, Alexander McLean, is responsible for the day to day operations of the Charity, supported by a senior management team. He is the Secretary to the Board. The senior management team comprises of, Sheila Waruhiu - Country Director (Kenya), Peter Tibusigambwa - Country Director (Uganda) and Sarah Gough - Chief Operating Officer (to March 2019).

The board meets at least quarterly to review programmatic, financial and fundraising performance and the general management of the charity.

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• The implementation of procedures designed to minimise any potential impact on the organisation should those risks arise.

The Trustees consider that the significant risks to which the Charity would be exposed would be a sudden and unexpected shortfall in fundraising income; civil strife within the communities in which we work; disease outbreaks in the communities in which we work; difficulties experienced by staff due to workload and the demanding nature of the work.
We are seeking to mitigate these risks in a number of ways. This includes establishing a minimum reserve to cover an abrupt fall in income and diversification of our donor base. We establish Memoranda of Understanding in respect of each prison service we work with and each project we run. We work with a variety of local civil society and governmental partners and ensure we are informed about the local political and social environments in which we work. We also follow health guidance in relation to the risk of disease. We actively support our staff through internal and external training and development activities to promote their well-being and development.

The Trustees have assessed the risk to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of African Prisons Project for the purposes of company law) are responsible for preparing the trustees’ annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware

- There is no relevant audit information of which the charitable company’s auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

Sayer Vincent LLP was re-appointed as the charitable company’s auditor during the year and has expressed its willingness to continue in that capacity.

The trustees’ annual report has been approved by the trustees on 13 August 2019 and signed on their behalf by Professor N J Johnson (Trustee)

Mr J S Price (Trustee)

INDEPENDENT AUDITORS REPORT

OPINION

We have audited the financial statements of African Prisons Project (the ‘charitable company’) for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company’s affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to note 1d in the financial statements, which indicates uncertainty relating to the charitable company’s ability to raise sufficient funds to pay its obligations as they fall due. As stated in note 1d, these events or conditions, along with the other matters as set forth in note 1d, indicate that a material uncertainty exists that may cast significant doubt on the charitable company’s ability to continue as a going concern. Our opinion is not modified in respect of this matter.

OTHER INFORMATION

The other information comprises the information included in the trustees’ annual report other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.
OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

• The information given in the trustees’ annual report for the financial year for which the financial statements are prepared is consistent with the financial statements.
• The trustees’ annual report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees’ annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

• Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
• The financial statements are not in agreement with the accounting records and returns; or
• Certain disclosures of trustees’ remuneration specified by law are not made; or
• We have not received all the information and explanations we require for our audit; or
• The trustees were not entitled to prepare the financial statements in accordance with the small companies’ regime and take advantage of the small companies’ exemptions in preparing the trustees’ annual report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of trustees’ responsibilities set out in the trustees’ annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR’S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control.
• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
• Conclude on the appropriateness of the trustees’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the entity to cease to continue as a going concern.
• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable company’s members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano
(Senior statutory auditor)

DATED 30 September 2019

for and on behalf of Sayer Vincent LLP,
Statutory Auditor
Invicta House, 108-114 Golden Lane,
LONDON, EC1Y OTL
### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018</td>
<td>2017</td>
<td></td>
</tr>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Income from:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>3</td>
<td>458,867</td>
<td>585,810</td>
</tr>
<tr>
<td>Other income</td>
<td>-</td>
<td>27,049</td>
<td>-</td>
</tr>
<tr>
<td>Investments</td>
<td>-</td>
<td>-</td>
<td>1,016</td>
</tr>
<tr>
<td>Total income</td>
<td>485,916</td>
<td>585,810</td>
<td>1,071,726</td>
</tr>
<tr>
<td>Expenditure on:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raising funds</td>
<td>4a</td>
<td>131,416</td>
<td>-</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>4a</td>
<td>-</td>
<td>201,450</td>
</tr>
<tr>
<td>Justice Changemakers Training</td>
<td>-</td>
<td>208,322</td>
<td>234,320</td>
</tr>
<tr>
<td>Justice Changemakers Journeys</td>
<td>-</td>
<td>76,929</td>
<td>50,045</td>
</tr>
<tr>
<td>Justice Changemakers Services</td>
<td>-</td>
<td>81,045</td>
<td>278,479</td>
</tr>
<tr>
<td>Improving Prison Conditions</td>
<td>-</td>
<td>13,480</td>
<td>195,634</td>
</tr>
<tr>
<td>Promoting human rights in the justice system</td>
<td>-</td>
<td>144,045</td>
<td>15,588</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>656,237</td>
<td>774,066</td>
<td>1,430,303</td>
</tr>
<tr>
<td>Net (expenditure) / income for the year</td>
<td>5</td>
<td>(170,321)</td>
<td>(188,256)</td>
</tr>
</tbody>
</table>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

### Balance sheet as at 31 December 2018

Company no. 06260329

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Fixed assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>10</td>
<td>28,563</td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>11</td>
<td>61,769</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>-</td>
<td>207,471</td>
</tr>
<tr>
<td>Total current assets</td>
<td>269,241</td>
<td>640,720</td>
</tr>
<tr>
<td>Liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>12</td>
<td>(34,449)</td>
</tr>
<tr>
<td>Net current assets</td>
<td>234,791</td>
<td>592,963</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td>263,354</td>
<td>621,930</td>
</tr>
</tbody>
</table>

The funds of the charity: 15a

| Restricted income funds | 212,189 | 400,445 |
| Unrestricted income funds: |
| General funds | 51,164 | 221,485 |
| Total unrestricted funds | 51,164 | 221,485 |
| Total charity funds | 263,353 | 621,930 |

Approved by the trustees on 13 August 2019 and signed on their behalf by

<table>
<thead>
<tr>
<th>TRUSTEE</th>
<th>TRUSTEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professor N J Johnson</td>
<td>Mr J S Price</td>
</tr>
</tbody>
</table>
## Statement of cash flows

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Net cash (used in) operating activities</td>
<td>(379,912)</td>
<td>(418,730)</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Dividends, interest and rents from investments</td>
<td>-</td>
<td>1,016</td>
</tr>
<tr>
<td>Net purchase of fixed assets</td>
<td>(9,780)</td>
<td>(12,857)</td>
</tr>
<tr>
<td><strong>Net cash (used in) investing activities</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>(389,692)</td>
<td>(430,571)</td>
<td></td>
</tr>
<tr>
<td>Change in cash and cash equivalents in the year</td>
<td>(389,692)</td>
<td>(430,571)</td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of the year</td>
<td>597,163</td>
<td>1,027,734</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the end of the year</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>207,471</td>
<td>597,163</td>
<td></td>
</tr>
</tbody>
</table>

### Reconciliation of net (expenditure) to net cash flow from operating activities

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net (expenditure) for the reporting period (as per the statement of financial activities)</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>(358,577)</td>
<td>(341,383)</td>
<td></td>
</tr>
<tr>
<td>Depreciation charges</td>
<td>10,184</td>
<td>5,291</td>
</tr>
<tr>
<td>(Gains)/losses on investments</td>
<td>-</td>
<td>(1,016)</td>
</tr>
<tr>
<td>Change in debtors</td>
<td>(18,212)</td>
<td>(15,159)</td>
</tr>
<tr>
<td>(Decrease) in creditors</td>
<td>(13,308)</td>
<td>(33,463)</td>
</tr>
<tr>
<td>(Decrease) in deferred income</td>
<td>-</td>
<td>(33,463)</td>
</tr>
<tr>
<td><strong>Net cash (used in) operating activities</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>(379,912)</td>
<td>(418,730)</td>
<td></td>
</tr>
</tbody>
</table>

### Analysis of cash and cash equivalents

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash at bank and in hand</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>At 1 January</td>
<td>597,163</td>
<td>(389,692)</td>
</tr>
<tr>
<td>Cash flows</td>
<td>-</td>
<td>207,472</td>
</tr>
<tr>
<td>Other changes</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cash at 31 December</td>
<td>597,163</td>
<td>(389,692)</td>
</tr>
<tr>
<td><strong>Total cash and cash equivalents</strong></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>597,163</td>
<td>(389,692)</td>
<td></td>
</tr>
</tbody>
</table>

## Notes to the financial statements

**For the year ended 31 December 2018**

### 1. Accounting policies

#### 1.1 Statutory information

The registered office address (and principal place of business) is 95 Miles Road, Mitcham, Surrey, CR4 3FH

#### 1.2 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

### 1.3 Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

### 1.4 Going concern

Management have assured that the material uncertainty around the going concern position particularly the difficulties with raising funds and have put in place contingency plans for cost reduction and income diversification in case fund-raising efforts fail to generate projected income. Please see the Trustees’ Report for further detail.

### 1.5 Income

SORP 2015 stipulates that where overseas offices are legally registered in their country of operations, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, oversight from African Prisons Project in the UK is such that overseas offices, including those registered locally, are in substance branches.

#### 1.6 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

#### 1.7 Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees’ annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### 1.8 Interest receivable

Interest on funds held on deposit is included when receivable and interest on funds held on deposit on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

### 1.9 Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

#### 1.10 Expenditure and irrecoverable VAT

Expenditure, including project payments, is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount
of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity associated with attracting voluntary income to finance its charitable objectives.
- Expenditure on charitable activities includes all costs incurred by the centre in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.j Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity:

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity:

- Fundraising 5%
- Justice Changemakers Training 30%
- Justice Changemakers Journeys 5%
- Justice Changemakers Services 30%
- Improving Prison Conditions 20%
- Advocacy costs 10%

Support and governance costs are re-allocated to each of the activities on a basis consistent with the use of resources. Support costs comprise central costs including salaries and other expenses necessary to support the centre’s activities.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity’s activities.

1.k Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

1.l Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment of circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings 12.5% straight line
- Computer equipment 30% straight line
- Motor vehicles 25% straight line

1.m Debtor

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.n Short term deposits

Short term deposits include cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

1.o Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.p Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.q Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.r Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received. Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.s Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.t Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/expenditure for the period.

2. Critical accounting estimates and judgements

In the application of the Charity’s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Such estimates are generally in relation to the allocation of pre-bono income and expense, whereby the estimate is based on the value of the work to the charity.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income from donations and legacies

<table>
<thead>
<tr>
<th>Activity</th>
<th>2018 Unrestricted</th>
<th>2018 Restricted</th>
<th>2018 Total</th>
<th>2017 Unrestricted</th>
<th>2017 Restricted</th>
<th>2017 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts in kind</td>
<td>132,069</td>
<td>-</td>
<td>132,069</td>
<td>290,893</td>
<td>-</td>
<td>290,893</td>
</tr>
<tr>
<td>Individual donations</td>
<td>178,878</td>
<td>24,419</td>
<td>203,296</td>
<td>226,396</td>
<td>47,670</td>
<td>274,066</td>
</tr>
<tr>
<td>Corporates &amp; Trusts</td>
<td>147,920</td>
<td>561,392</td>
<td>709,311</td>
<td>121,628</td>
<td>581,651</td>
<td>703,279</td>
</tr>
<tr>
<td>Total</td>
<td>458,867</td>
<td>585,810</td>
<td>1,044,677</td>
<td>638,917</td>
<td>629,321</td>
<td>1,268,238</td>
</tr>
</tbody>
</table>
### 4a. Analysis of expenditure (current year)

#### Charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Justice Changemakers: Training</th>
<th>Justice Changemakers: Journeys</th>
<th>Justice Changemakers: Services</th>
<th>Improving Prison Conditions</th>
<th>Promoting human rights in the justice system</th>
<th>Governance costs</th>
<th>Support costs</th>
<th>2018 Total</th>
<th>2017 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>£</strong></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Staff costs (Note 6)</strong></td>
<td>43,992</td>
<td>179,935</td>
<td>60,530</td>
<td>163,140</td>
<td>56,085</td>
<td>62,154</td>
<td>-</td>
<td>61,460</td>
<td>627,296</td>
</tr>
<tr>
<td><strong>Pro bono services</strong></td>
<td>-</td>
<td>46,077</td>
<td>29,861</td>
<td>17,172</td>
<td>3,222</td>
<td>26,837</td>
<td>1,250</td>
<td>7,650</td>
<td>132,069</td>
</tr>
<tr>
<td><strong>Programme Activities and Direct costs</strong></td>
<td>-</td>
<td>147,340</td>
<td>24,867</td>
<td>108,922</td>
<td>102,947</td>
<td>47,211</td>
<td>-</td>
<td>13,030</td>
<td>444,317</td>
</tr>
<tr>
<td><strong>Operational support</strong></td>
<td>75,709</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>25,511</td>
<td>125,401</td>
<td>226,621</td>
</tr>
<tr>
<td><strong>Support costs</strong></td>
<td>119,701</td>
<td>373,351</td>
<td>115,258</td>
<td>289,234</td>
<td>162,254</td>
<td>136,203</td>
<td>26,761</td>
<td>207,541</td>
<td>1,430,303</td>
</tr>
<tr>
<td><strong>Governance costs</strong></td>
<td>10,377</td>
<td>62,262</td>
<td>10,377</td>
<td>62,262</td>
<td>41,508</td>
<td>20,754</td>
<td>-</td>
<td>(207,541)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditure 2018</strong></td>
<td>131,416</td>
<td>443,642</td>
<td>126,974</td>
<td>359,524</td>
<td>209,114</td>
<td>159,633</td>
<td>-</td>
<td>1,430,303</td>
<td>1,610,637</td>
</tr>
<tr>
<td><strong>Total expenditure 2017</strong></td>
<td>201,450</td>
<td>497,740</td>
<td>408,269</td>
<td>167,475</td>
<td>335,703</td>
<td>167,475</td>
<td>-</td>
<td>1,610,637</td>
<td>-</td>
</tr>
</tbody>
</table>

Of the total expenditure, £656,237 was unrestricted (2017: £1,103,219) and £774,066 was restricted (2017: £507,418).

Justice Changemakers: Training and Justice Changemakers: Journeys were shown as a single activity in 2017.
4b. Analysis of expenditure (prior year)

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Charitable activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs (Note 6)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raising funds</td>
<td>89,509</td>
<td>165,804</td>
</tr>
<tr>
<td>Justice Changemakers: Training &amp; Journeys</td>
<td>117,628</td>
<td>59,372</td>
</tr>
<tr>
<td>Justice Changemakers: Services</td>
<td>78,180</td>
<td>-</td>
</tr>
<tr>
<td>Justice Changemakers: Improving Prison Conditions</td>
<td>83,892</td>
<td>594,384</td>
</tr>
<tr>
<td><strong>Advocacy</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Governance costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Support costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operational support</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sundry overheads</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditure 2017</strong></td>
<td>201,450</td>
<td>497,740</td>
</tr>
<tr>
<td><strong>Total expenditure 2016</strong></td>
<td>104,306</td>
<td>561,707</td>
</tr>
</tbody>
</table>

Of the total expenditure, £1,103,219 was unrestricted (2016: £999,809) and £507,418 was restricted (2016: £238,705).
5. Net (expenditure) for the year

This is stated after charging / (crediting):

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation</td>
<td>£10,815</td>
<td>£5,291</td>
</tr>
<tr>
<td>Loss on disposal of fixed assets</td>
<td>£496</td>
<td>-</td>
</tr>
<tr>
<td>Auditor’s remuneration (excluding VAT)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Audit - current year</td>
<td>£7,650</td>
<td>£7,200</td>
</tr>
<tr>
<td>Audit - prior year under accrual</td>
<td>£2,270</td>
<td>-</td>
</tr>
<tr>
<td>Foreign exchange gains/(losses)</td>
<td>£28,361</td>
<td>£2,578</td>
</tr>
</tbody>
</table>

6. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>£579,378</td>
<td>£539,122</td>
</tr>
<tr>
<td>Redundancy and termination costs</td>
<td>£3,257</td>
<td>£4,890</td>
</tr>
<tr>
<td>Social security costs</td>
<td>£37,114</td>
<td>£41,286</td>
</tr>
<tr>
<td>Employer’s contribution to defined contribution pension schemes</td>
<td>£7,547</td>
<td>£9,086</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>£627,296</td>
<td>£594,384</td>
</tr>
</tbody>
</table>

One employee earned between £60,000 and £70,000 during the year (2017: nil).

7. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 49 (2017: 45).

8. Related party transactions

Three trustees loaned a total of £26,000 to the charity on 21 September 2018. The loans were repaid in full on 19 November 2018 and no interest was paid.

Aggregate donations from Trustees were £7,075 (2017: £2,770). One person connected to a Trustee received remuneration during the year of £65,323 (2017: £56,812), as an employee of the charity. The connected Trustee was Mrs L M McLean (mother) who resigned as trustee on 21 January 2019.

9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Fixtures and fittings</th>
<th>Computer equipment</th>
<th>Motor vehicles</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost or valuation</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>At the start of the year</td>
<td>£31,227</td>
<td>£19,281</td>
<td>£1,797</td>
<td>£52,305</td>
</tr>
<tr>
<td>Additions in year</td>
<td>£3,833</td>
<td>£5,057</td>
<td>£3,087</td>
<td>£11,977</td>
</tr>
<tr>
<td>Disposals in year</td>
<td>(£2,197)</td>
<td>-</td>
<td>-</td>
<td>(£2,197)</td>
</tr>
<tr>
<td>At the end of the year</td>
<td>£32,863</td>
<td>£24,338</td>
<td>£4,884</td>
<td>£62,085</td>
</tr>
</tbody>
</table>

**Depreciation**

At the start of the year | £11,400 | £10,590 | £1,348 | £23,338 |
Charge for the year | £5,226   | £4,676   | £913   | £10,815 |
Eliminated on disposal | (£631)  | -        | -      | (£631)  |
At the end of the year | £15,995  | £15,266  | £2,261 | £33,522 |

**Net book value**

At the end of the year | £16,868  | £9,072   | £2,623 | £28,563 |
At the start of the year | £19,827  | £8,691   | £449   | £28,967 |

All of the above assets are used for charitable purposes.

11. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other debtors</td>
<td>£19,310</td>
<td>£36,439</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>£42,459</td>
<td>£7,118</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>£61,769</td>
<td>£43,557</td>
</tr>
</tbody>
</table>
12. Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>£9,490</td>
<td>£3,010</td>
</tr>
<tr>
<td>Taxation and social security</td>
<td>£13,523</td>
<td>£18,793</td>
</tr>
<tr>
<td>Other creditors</td>
<td>-</td>
<td>£346</td>
</tr>
<tr>
<td>Accruals</td>
<td>£11,437</td>
<td>£25,608</td>
</tr>
<tr>
<td></td>
<td>£34,449</td>
<td>£47,757</td>
</tr>
</tbody>
</table>

13. Deferred income

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of the year</td>
<td>£ -</td>
<td>£33,000</td>
</tr>
<tr>
<td>Amount released to income in the year</td>
<td>£ -</td>
<td>(£33,000)</td>
</tr>
<tr>
<td>Balance at the end of the year</td>
<td>£ -</td>
<td>£ -</td>
</tr>
</tbody>
</table>

14a. Analysis of net assets between funds (current year)

<table>
<thead>
<tr>
<th></th>
<th>General unrestricted</th>
<th>Restricted</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>£28,563</td>
<td>-</td>
<td>£28,563</td>
</tr>
<tr>
<td>Net current assets</td>
<td>£22,602</td>
<td>£212,189</td>
<td>£234,791</td>
</tr>
<tr>
<td>Net assets at 31 December 2018</td>
<td>£51,165</td>
<td>£212,189</td>
<td>£263,354</td>
</tr>
</tbody>
</table>

14b. Analysis of net assets between funds (prior year)

<table>
<thead>
<tr>
<th></th>
<th>General unrestricted</th>
<th>Restricted</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>£28,967</td>
<td>-</td>
<td>£28,967</td>
</tr>
<tr>
<td>Net current assets</td>
<td>£192,518</td>
<td>£400,445</td>
<td>£592,965</td>
</tr>
<tr>
<td>Net assets at 31 December 2017</td>
<td>£221,485</td>
<td>£400,445</td>
<td>£621,930</td>
</tr>
</tbody>
</table>

15a. Movements in funds (current year)

<table>
<thead>
<tr>
<th></th>
<th>At 1 January 2018</th>
<th>Income &amp; gains</th>
<th>Expenditure &amp; losses</th>
<th>At 31 December 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Restricted funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Justice Changemakers Training</td>
<td>76,987</td>
<td>211,892</td>
<td>(£207,029)</td>
<td>81,850</td>
</tr>
<tr>
<td>Justice Changemakers Journeys</td>
<td>29,800</td>
<td>12,448</td>
<td>(£42,248)</td>
<td>-</td>
</tr>
<tr>
<td>Justice Changemakers Services</td>
<td>57,435</td>
<td>306,603</td>
<td>(£251,189)</td>
<td>112,849</td>
</tr>
<tr>
<td>Improving Prison Conditions</td>
<td>158,250</td>
<td>39,279</td>
<td>(£180,039)</td>
<td>17,490</td>
</tr>
<tr>
<td>Promoting human rights in the justice system</td>
<td>-</td>
<td>15,588</td>
<td>(£15,588)</td>
<td>-</td>
</tr>
<tr>
<td>Regional Oversight</td>
<td>77,973</td>
<td>-</td>
<td>(£77,973)</td>
<td>-</td>
</tr>
<tr>
<td>Total restricted funds</td>
<td>400,445</td>
<td>585,316</td>
<td>(£774,066)</td>
<td>212,189</td>
</tr>
<tr>
<td>General funds</td>
<td>221,485</td>
<td>485,916</td>
<td>(£656,237)</td>
<td>51,164</td>
</tr>
<tr>
<td>Total funds</td>
<td>621,930</td>
<td>1,071,726</td>
<td>(£1,430,303)</td>
<td>263,353</td>
</tr>
</tbody>
</table>

The narrative to explain the purpose of each fund is given at the foot of the note on the next page.

15b. Movements in funds (prior year)

<table>
<thead>
<tr>
<th></th>
<th>At 1 January 2017</th>
<th>Income &amp; gains</th>
<th>Expenditure &amp; losses</th>
<th>At 31 December 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Restricted funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Justice Changemakers Training &amp; Journeys</td>
<td>39,283</td>
<td>225,053</td>
<td>(£157,549)</td>
<td>106,787</td>
</tr>
<tr>
<td>Justice Changemakers Services</td>
<td>89,130</td>
<td>104,650</td>
<td>(£136,345)</td>
<td>57,435</td>
</tr>
<tr>
<td>Improving Prison Conditions</td>
<td>150,129</td>
<td>123,625</td>
<td>(£115,504)</td>
<td>158,250</td>
</tr>
<tr>
<td>Regional Oversight</td>
<td>-</td>
<td>175,993</td>
<td>(£98,020)</td>
<td>77,973</td>
</tr>
<tr>
<td>Total restricted funds</td>
<td>275,542</td>
<td>629,321</td>
<td>(£507,418)</td>
<td>400,445</td>
</tr>
<tr>
<td>General funds</td>
<td>684,771</td>
<td>639,933</td>
<td>(£1,103,219)</td>
<td>221,485</td>
</tr>
<tr>
<td>Total funds</td>
<td>963,313</td>
<td>1,269,254</td>
<td>(£1,610,637)</td>
<td>621,930</td>
</tr>
</tbody>
</table>
Purposes of restricted funds

- **Justice Changemakers Training**
  To enable prisoners and prison staff to study law at the University of London by distance learning.

- **Justice Changemakers Services**
  To promote respect and fulfillment of the right of access to justice for inmates in Kenya and Uganda.

- **Justice Changemakers Journeys**
  To provide professional secondment opportunities for senior prison personnel to learn from the UK prison management systems.

- **Improving Prison Conditions**
  To improve the health awareness and adult literacy of children and young people living within a prison complex and to support the health of inmates living with HIV.

- **Promoting human rights in the justice system**
  This fund is to improve the awareness of human rights issues to those within the justice law and order sector as well as to funders and other supporters.

- **Regional oversight**
  To contribute to the role of regional director to ensure quality of programmatic delivery.

16. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is
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