

Company Registration No. 898514 (England and Wales)

THE HOWARD LEAGUE FOR PENAL REFORM
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2009

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THE HOWARD LEAGUE FOR PENAL REFORM

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THE HOWARD LEAGUE FOR PENAL REFORM

INFORMATION

Directors	Sue Wade Coral Newton
Secretary	Frances Crook
Status	Company limited by guarantee
Number	898514
Charity number	251926
VAT Registration	639 7327 66
Registered Address	1 Ardleigh Road London N1 4HS
Auditors	Morley and Scott Lynton House 7 - 12 Tavistock Square London WC1H 9LT
Bankers	NatWest Bank Plc PO Box 3038 57 Victoria Street London SW1P 0HN Caf Bank Ltd Kings Hill West Malling Kent ME19 4TA

THE HOWARD LEAGUE FOR PENAL REFORM

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

Governance

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and are collectively referred to as the trustees throughout this report.

The trustees serving during the year (June 2008 to May 2009) were as follows:

Chair	Sue Wade
Vice Chair	Professor David Wilson
Honorary Treasurer	Coral Newton
Honorary Solicitor	Monty Raphael
Trustees:	Jan Anderson Matthew Ball April Chidgey Martin Davis Professor Barry Goldson Lynne Ravenscroft His Honour Judge John Samuels QC Professor Pamela Taylor His Honour Judge Peter Thornton QC Dr Azrini Wahidin Dick Whitfield Cynthia Winifred

Lord Carlile of Berriew QC is President of the Howard League for Penal Reform

The Board

The Howard League for Penal Reform is governed by a board of trustees, whose principal responsibilities are the setting and monitoring of the strategic direction of the organisation and the establishment of policy. All trustees give their time voluntarily and receive no financial benefits from the charity.

Ensuring that our work delivered our aims

The trustees hold strategy discussions each year, to review the future direction of the organisation and ensure that it remained focussed on the stated purposes.

The trustees referred to the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The trustees did not identify any detriment or harm.

During the year the board of trustees met formally four times. The board had three sub-committees, chaired by trustees:

Finance and personnel committee: this committee was chaired by the honorary treasurer. It encouraged and safeguarded the highest standards of integrity, financial reporting and internal control and oversaw the organisation's risk assessment and management process.

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

Policy and campaigns committee: this committee encouraged policy and campaign development, co-ordinated consultations with government and other NGOs.

Legal management committee: this committee reviewed the work of the legal department and reported to the board of trustees on the performance of the legal department against the contract with the legal services commission.

The board delegated the day-to-day operation of the organisation to the director, Frances Crook.

Trustees' recruitment, induction and training

Recruitment of new trustees was through nomination and open advertisement. Candidates were interviewed by a panel of trustees, including the chair. New trustees were elected to the board at the annual general meeting. Trustees are elected to serve for a period of three years after which they must be re-elected at the next annual general meeting. The board seeks to ensure that there is appropriate balance of experience and representation relevant to the operations of the Howard League for Penal Reform.

New trustees were given an induction and meeting with key staff.

Risk Management

The trustees have overall responsibility for the Howard League for Penal Reform systems of internal control. The systems provide for reasonable assurance that the organisation operates efficiently and effectively, safeguards its assets, maintains proper records and complies with relevant laws and regulations.

The trustees have identified and reviewed the major strategic, business and operational risks which the charity faces. These were recorded on a risk register, which is reviewed annually by the finance and personnel committee to ensure that appropriate systems are in place to manage and mitigate those risks.

Purpose and objects

The Howard League for Penal Reform is the oldest penal reform charity in the world. It was established in 1866 as the Howard Association and was named after John Howard, the first prison reformer. It is a registered charity, company limited by guarantee and incorporated in England and Wales and a law firm regulated by the Solicitors Regulation Authority with a contract to provide legal services to young people in custody. It is governed by its constitution and memorandum and articles of association. The principal activity is that of a charity working for a safe society where fewer people are victims of crime.

The main charitable objects for which the Howard League was established as described in its 1967 Memorandum and Articles of Association were "to promote the sciences of penology and criminology, social health, the welfare and constructive treatment of pre-delinquents and offenders, the education, further education, advancement and pursuit of knowledge relating to penology, criminology, social health and delinquency, the training of those who deal with offenders and pre-delinquents and the prevention and limitation of criminal and anti-social activities."

Core beliefs

The Howard League for Penal Reform works for a safe society where fewer people are victims of crime.

The Howard League for Penal Reform believes that offenders must make amends for what they have done and change their lives.

The Howard League for Penal Reform believes that community sentences make a person take responsibility and live a law-abiding life in the community.

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

The Howard League for Penal Reform achieves principled and radical change through:

- Inquiry, investigation and monitoring
- Exchange of ideas and provision of education
- Legal intervention on behalf of young people
- Demonstration projects inside prisons
- Parliamentary and government relations
- Multi-media, publications and campaigns
- Links with international bodies, voluntary and statutory agencies
- Holding the government to account for the way people are treated in the penal and prison systems

Beneficiaries

Our work is aimed at benefiting prisoners and victims by reducing crime and anti-social behaviour so that people desist from crime and are enabled to lead law abiding and socially useful lives.

Hundreds of children and young adults, both in custody and who have been recently released, have benefited from our legal and advocacy service this year. This helped to improve their treatment and conditions in custody and eased their resettlement back into the community.

We supported lawyers and other professionals working in the penal system with training and advice.

Our publications included research on a wide range of issues that guide good practice and suggest new ideas.

We provided information to the public and students through the website, publications and our newly established university groups. Over the last year the website attracted more than 300,000 visits. More than 5,000 have signed up to receive regular information through the e-bulletin.

The community sentences cut crime campaign encouraged good practice learnt from the most successful schemes that have significantly reduced reoffending.

We formed partnerships with statutory and voluntary agencies that enhanced their work. Our support for the Nacro youth crime briefings allowed much wider dissemination of expert advice. Our partnership with the Local Government Association supported four councils to explore ways of diverting children from custody and crime to create safer communities.

Our membership was free to people in prison and their families. We made publications freely available on the website. The charity charged for printed copies of its reports but did provide them free of charge if required.

Achievements and Performance for the year

The Commission on English Prisons Today

The Commission was set up by the Howard League for Penal Reform in 2007 to consider the principles, purpose and limits of the penal system and how it should sit alongside other social policy strategies. The terms of reference of the commission were to:

- investigate the purpose and proper extent of the use of prison in the 21st Century
- consider how best to make use of the range of community sentences that currently exist, the principles that should guide them and to explore new ideas
- consider the role of the media - both broadcast and print, in helping to re-shape the debate about the reform and proper use of imprisonment
- investigate those issues which drive up the prison population in an age of globalisation

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

- place any recommendations within the broader workings of the criminal justice system of England and Wales, giving due consideration to international development

The commission visited New York City to meet a range of criminal justice personnel, community activists and academics and visit a number of facilities, including prison colony Rikers and the Red Hook Community Justice Court. A report, *Lessons from America* was published on 9 February, showing that it is possible to have less crime, safer communities and fewer people in prison.

A series of seminars were held that heard from prominent academics and political leaders and the papers were posted on the website.

Individual consultation meetings were held with ministers, senior people representing voluntary and statutory agencies that discussed a wide range of challenges and ideas. Notes from all the meetings were posted on the website.

Commissioners visited Finland and Norway to investigate the prisons and penal systems there. They visited Liverpool community court and Adelaide House, an approved premises and outreach centre for women.

The commission issued consultation papers and invited discussion on: localism, the principles and limits of the penal system, penal moderation and restorative justice.

The final report of the Commission on English Prisons Today, the product of two years of deliberation, public consultation, visits, meetings and seminars, was published in July 2009. *Do Better Do Less: The report of the Commission on English Prisons Today*, took a radical look at the purpose and limits of a penal system. It advocated a new approach of penal moderation and a number of fundamental reforms, including:

- a significant reduction in the prison population and the closure of establishments
- the replacement of short prison sentences with community-based responses
- the dismantling of the National Offender Management Service (NOMS), including the break up of the centrally managed prison service
- the formation of local strategic partnerships, with local authorities as lead partners, bringing together representatives from the criminal justice, health and education sectors, with local prison and probation budgets fully devolved and made available for justice reinvestment initiative.

Growing up, shut up campaign

This campaign was launched in July 2008 to give voice to the disenfranchised and neglected children in our prisons and other areas of criminal justice. It aimed to improve the care for children in the penal system by recognising the child behind the crime, improving access to justice for children, and making sure every child has a safe home. We want to encourage a new way of working with children who commit crimes – one which engages with the whole child and the underlying causes of their behaviour, not just the crime. We called for a rise in the age of criminal responsibility, improved legal support for children, local authorities to set up children's panels to intervene when a child gets into trouble, and for government policy for all children should be based in one ministry, the Department for Children, Schools and Families.

The campaign had some notable successes. Media coverage of children in prison and our campaign was significantly improved and related individual stories as well as educating the public about the complexity of the issues. We improved access to justice through our legal representation that succeeded in securing appropriate housing for children. A pilot children's panel we supported in Wessex resulted in a reduction in the number of children sentenced to prison and we sent a report on the experiment to every director of children's services. Following a judgment in the House of Lords last year on a young girl we represented, the government issued new guidance to local authorities to improve the care for all homeless young people.

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

Women in the Penal System

Towards the end of the year we launched a new campaign, *Lost Daughters*, that commemorates the work of Pauline Campbell, a trustee who died in 2008. Her daughter, Sarah, had died in Styal prison when she was only 18 years old. The campaign is aimed at preventing the deaths of women in prison, implementing the recommendations of the Corston Report: *A review of women with particular vulnerabilities in the criminal justice system*, and raising awareness of women and girls in the penal system.

Baroness Corston has set up an all party Parliamentary group on women in the penal system and the Howard League for Penal Reform is acting as the secretariat. The group has already attracted support from more than 70 MPs and peers.

Community Sentences

This ongoing campaign is aimed at encouraging public and government support for community sentences that successfully work to reduce crime and help people to make amends.

The Community Programmes Handbook, published last year, described in detail the work of 20 programmes nationwide. The schemes involved early support for young people, restorative justice, unpaid work and training for high risk offenders, and programmes tackling factors that contribute to offending like alcohol, street sex working and domestic abuse.

Barbed

Four years ago the Howard League for Penal Reform set up the world's first social enterprise inside a prison. Barbed was a graphic design studio run as a real business employing serving prisoners. It produced high quality design for charities, government agencies and the commercial sector, including designing the logo for the Channel 5 series *Banged Up*.

During its lifetime, the graphic design studio recruited, trained and employed 11 long term adult men. As part of their compact the prisoners contributed 30% of their gross wages to a special fund to be used for education and visitors and they made voluntary donations to Victim Support.

Barbed saw a steady increase in its sales, but was also supported during the year by specific charitable funding as well as a contribution from our own unrestricted funds.

The challenges of working within a prison environment, including cuts in hours, unplanned lock downs and changes to the recruitment pool meant that it became impossible to compete in the market place or to use the social enterprise as a template for campaigning for policy change.

Part of the core purpose of the experiment had been to act as a template for the business community to employ prisoners in competitive enterprises. As part of this, the prisoners paid income tax for the first two years. Sadly, the Prison Service ruled that outside employers could not employ prisoners and as a consequence they could not pay tax. The tax they had paid was refunded. This contradicted a central principle that prisoners should be citizens supporting their families, paying for their own luxuries and paying tax.

Due to the difficulty of running Barbed as a business within the prison the decision was made to wind up its activities by 31 December 2008 and staff were made redundant.

An independent evaluation: *Prison work and social enterprise: the story of Barbed* by Professor Penny Green of King's College, London, highlighted the challenges the enterprise faced. The campaign for real work in prison will continue.

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

Legal work for children and young people

Children and young people in custody are amongst the most vulnerable groups in society. They are unaware of their rights and potential legal remedies.

The Howard League for Penal Reform legal team was established in 2002 following the landmark victory in the Children Act case. It has a general criminal contract with a prison law specialism with the Legal Services Commission, for which it has been awarded the Quality Mark. The team is the only dedicated service for young people under the age of 21 in custody. The team helps young people with problems about their treatment and conditions inside prison; with issues concerning the provision of support and accommodation on release

During the year we received inquiries from nearly four hundred young people, of which about half related to resettlement. The number of cases we can take on is limited by our funding and the size of our legal team. This will increase next year as the BIG lottery grant enables us to further develop our work with young people.

Our legal team continues to take cases which lead to changes in policy and practice for children and young adults in custody and enforce duties owed to children leaving custody. Very recently its work has amended a Prison Service Order for internal prison disciplinary proceedings as it affects children to emphasise the importance of access to legal representation.

Three years ago we persuaded the Government to order a public inquiry into the treatment of SP, who had repetitively tried to take her own life in custody but was placed in solitary confinement. The original chair of the inquiry Stephen Shaw, the Prisons and Probation Ombudsman, resigned in June 2008, citing an "unwarranted and unacceptable" attempt by the Prison Service to fetter his independence. In October 2008, the Ministry of Justice appointed retired Prison Service manager Brian Payling as the new inquiry chair. The Howard League successfully challenged this appointment in the High Court, the judge ruling that such inquiry would not be "sufficiently independent". The third chair, Barbara Stowe, has now been appointed. The inquiry has started to gather written evidence. We expect public hearings to take place next year.

We have supported a young man whose self-injury in prison has been horrific and finally managed to get him transferred to a mental hospital where he has stabilized. We took legal action against the government to try to get a public inquiry. We are now going appeal to the newly established Supreme Court. If we succeed, this would be the first time a public inquiry would be triggered by repeated self-injury which cumulatively was life threatening.

Over the past few years the Youth Justice Board has withdrawn funding from small local authority secure children's homes in favour of support for prisons and the privately run secure training centres. This is despite the deaths and suicides of children in prisons and STCs. We represented a highly vulnerable young boy who was about to be moved out of a secure children's home in a legal challenge and are waiting to hear the outcome.

In addition to casework, the legal team advises members of the public, journalists, academics and practitioners on prison and criminal law, human rights, public, social welfare and mental health law relating to children

The Howard League for Penal Reform was presented with the Children and Young People's Services Award for Justice, sponsored by the Youth Justice Board, for its work helping children and young people in custody.

Parliamentary campaigning

The charity has extensive and constructive ministerial and parliamentary contacts and is regularly consulted by a wide range of committees, civil servants and individual parliamentarians.

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

This year saw some notable achievements:

- We persuaded the Justice Select Committee to investigate the role of the prison and were invited to give written and oral evidence
- We gave evidence to the Home Affairs Select Committee investigation into knife crime
- We gave evidence to the Justice Committee to promote justice reinvestment whereby prisons are closed and the money invested in localities to make them safer
- The director sits on the new ministerial roundtable on preventing deaths in custody

We worked closely with statutory agencies and various government ministries providing advice and information on a wide range of issues of public concern, including prison conditions, mental health, sentencing, children, parole, community safety, legal services and budgets for youth custody. Our papers were all published on the website.

Membership

The charity has put increased emphasis on expanding membership in order to secure long term funding, maintain independence and develop support for campaigns.

The student groups in universities across the country write letters, work on crime prevention projects and hold debates on crime and a safer society. Howard League student groups in universities across the country continued to grow in strength under the leadership of our student national organiser. For the 2008/9 academic year we had approximately 15 active student groups, with another 5 student groups affiliated. We send a monthly student e-bulletin to over 3000 students and lecturers.

Fundraising

The Howard League for Penal Reform is independent of government and was funded by voluntary donations and legal aid through its contract with the Legal Services Commission.

The trustees are extremely grateful to all the trusts, companies and individuals who have made donations to the work of the charity over the past year.

International

The Howard League for Penal Reform has consultative status with the United Nations and Council of Europe and works closely with voluntary organisations across the world.

In 2008 the Howard League hosted the 12th International Conference on Penal Abolition (ICOPA XII), to develop the case for the abolition of prison as we know it and to rethink penal policy. Speakers included former Guantanamo detainee, Moazzam Begg, and leading human rights lawyer, Imran Khan. Amongst the many topics discussed were prison and the politics of poverty, the role of privatisation and capitalism in penal policy, and the impact of media and public opinion on the penal agenda.

Representatives attended the United Nations crime commission meeting held in Vienna which considered prison issues and we distributed a paper on human rights and penal reform. The director addressed the bi-annual conference of European prison directors from the 47 countries in the Council of Europe.

Events

The 2008 Annual General Meeting was held on 19 November and our guest speaker Rt Hon Ed Balls MP, Secretary of State for the Department for Children, Schools and Families was unable to be there due to

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urgent government business. Andrew McCully, Director of Supporting Children and Young People stepped in and addressed the audience of 140 members and supporters.

Ed Cape, Barry Goldson, Carolyne Willow and Frances Crook led a debate on the age of criminal responsibility in memory of Lord Parmoor, a significant donor and supporter who died last year in the headquarter offices of law firm Clifford Chance.

Lord Carlile of Berriew QC hosted a wine reception on the terrace of the House of Commons for members and supporters to celebrate our work with young people and to launch the *Growing Up, Shut Up* campaign.

There was a flurry of events for students based around the *Growing up, shut up* campaign. Student societies took action across the country to mark International Children's Day in November. Successful training sessions were held for students at Kings and University College, London. Oxford University held a fundraising music event, and a new group was set up at Cambridge.

Future Plans

In October 2008 we were awarded a Big Lottery Fund grant of £2.7 million over 5 years to establish a national programme of support for young people in custody as part of the Young People's Fund 2 National Grants programme. This is the U R Boss project which will reflect issues and a delivery style decided by young people. In addition to our existing legal service, it will enable us to provide practical support and guidance for young people throughout their imprisonment into community. The service will be shaped by and for young people and will aim to build young people's capacity for participation in decisions that affect them and to comment on and influence wider policy and practice.

We received a donation of £4m from Lord Parmoor's estate. Lord Parmoor was a long term supporter of the Howard League, and the funds will be used to support the charity's work for many years to come. The trustees are developing a strategic plan to invest the gift in work that will have a significant impact.

Publications

Do Better Do Less: The report of the Commission on English Prisons Today. The final report of the Commission on English Prisons Today.

Lessons from America. A report of the Commission on English Prisons Today from its fact finding trip to New York in July 2008.

Why carry a weapon? A study of knife crime amongst 15-17 year old males in London. This book draws upon the views of young people to assess the lack of success in addressing knife crime and identifies strategies for quelling the current trends in knife crime.

To devolve or not to devolve? Examining whether local authorities should be made financially responsible for children in penal custody.

The Community Programmes Handbook. Identifying positive, creative and effective community programmes from around the UK.

Prison work and social enterprise: the story of Barbed. An independent evaluation of the world's first social enterprise based inside a prison, carried out by Professor Penny Green at King's College, London.

Violence Against Children in Conflict with the Law. A Study on Indicators and Data Collection in Belgium, England and Wales, France and the Netherlands, produced in conjunction with Defence for Children International.

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

Punishing Children. A Survey of criminal responsibility and approaches across Europe. Comparing different youth justice systems across Europe, contrasting the welfare based approach across Europe with the UK's punishment centred response to children in trouble with the law.

A review of the Jersey youth justice system. An independent report on the Jersey youth justice system with over 20 recommendations, including the immediate ratification of the United Nations Convention on the Rights of the Child (UNCRC).

High Security Prisons: Prisoner Perspectives: Prison Information Bulletin 4. Exploring the high security estate in England and Wales, providing a flavour of life in eight high security prisons.

Financial review

Results for the year

The donation of £4m from Lord Parmoor's trustees has enabled us to maintain our charitable activities and continue to invest in staff and infrastructure at a time when there has been considerable pressure on other funding sources. Total income for the year was in excess of £4.8m and exceeded expenditure by almost £3.5m.

In line with most charities, our income from other general donations, restricted funds and investments was hit by the recession. The proportion of our costs met from unrestricted income has fallen from 40% to less than 20%. However, membership income proved more resilient, maintaining a similar level to 2007-08.

The year saw a small increase in average staff numbers. The increase in salary costs includes a number of one-off payments in 2008-09 as well as increases in salaries and pension contributions.

Reserves

The overall value of the charity has increased from just under £2m to £5.4m, made up as follows:

Tangible Assets (mainly the property at Ardleigh Road)	£1,204,756
Long term Investments	£158,458
Current assets less current liabilities (cash, short term investments and debtors)	£4,068,246
Short and long term liabilities	£143,106

Of this, £357,415 represents restricted funds, including donations received for specific projects or purposes and not available for general use. In addition, an element of the unrestricted funds is tied up in property. The free reserves of the charity, after excluding property and other restricted funding, and taking account of current and future commitments, is £4,499,045.

The Trustees reserves policy is aimed at maintaining operational reserves at a level which will enable it to meet its future commitments and ensure that there are adequate funds to run the charity for a period of at least six months and up to two years.

Trustees considered that it was not considered appropriate to treat the Parmoor legacy in the same way as in-year donations. The Trustees designated this income as part of its Strategic Reserve to strengthen the League's position through a period of recession and uncertainty, and to fund priorities over the medium term. Decisions to use this funding are agreed by the chair and honorary treasurer on the basis of the strategic

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

principles agreed by the Trustees. The Finance and personnel committee reviews the use of designated funds in accordance with those principles.

Investments

The trustees have the power to invest in such assets as they see fit. Investment decisions are taken with a view to:

- maximising total return at a low level of risk
- maintaining reasonable access to ensure the availability of funds for the purposes they are intended
- avoiding investments which are not compatible with the aims of the Howard League or are detrimental to its wellbeing

As long as the reserves did not exceed two year's operating costs, it was considered that cash-based investments and Common Investment Funds offer the charity a sufficient level of diversification and were appropriate for the charity's circumstances. In view of the significant increase in funds towards the end of the year, we have sought professional advice on constructing an appropriate investment strategy and managing and administering our investments.

In common with most organisations, we saw a fall in the value of our investments during the year, of £39,029. Our income from investments also fell by £13,109.

Public Benefit Statement

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Pages 3 and 4 report set out the purpose and objects of the Howard League, outlines our core beliefs, the focus of our work, how we ensure that our work delivers our aims, and identify our beneficiaries. The trustees are satisfied that the aims and objectives of the charity meet the public benefit requirement, and that the charity's activities are in support of those aims.

The financial statements

The financial statements are presented in the standard format required by the Charities (Accounts and Reports) Regulations 2005 and the Charity Statements of Recommended Practice 2005.

The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Statement of directors' responsibilities

The trustees, who are also directors of The Howard League for Penal Reform for the purpose of company law, are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Generally 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP

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REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

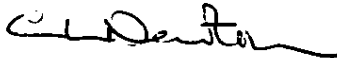
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees 16 OCTOBER 2009



Coral Newton

Hon Treasurer

THE HOWARD LEAGUE FOR PENAL REFORM

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE HOWARD LEAGUE FOR PENAL REFORM

We have audited the accounts of The Howard League for Penal Reform for the year ended 31 May 2009 set out on pages 14 to 25. These accounts have been prepared in accordance with the accounting policies set out on pages 16 and 17.

This report is made solely to the company's members, as a body, in accordance with Section 495 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described on page 4 the trustees, who are also the directors of The Howard League for Penal Reform for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for satisfying themselves that the charity's accounts give a true and fair view.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, have been prepared in accordance with the Companies Act 2006 and give a true and fair view. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with the accounts.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's accounts are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' benefits, remuneration, pensions and compensation for loss of office specified by law are not made.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

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INDEPENDENT AUDITORS' REPORT (continued) TO THE MEMBERS OF THE HOWARD LEAGUE FOR PENAL REFORM

Opinion

In our opinion

- the accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the accounts have been prepared in accordance with the Companies Act 2006;
- the accounts give a true and fair view of the state of the charity's affairs as at 31 May 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the information provided in the Trustees' Report is consistent with the accounts.

Morley and Scott

Dick Watson FCCA
Senior Statutory Auditor for and on behalf of
Morley and Scott
Statutory Auditor
Chartered Accountants
Lynton House
7-12 Tavistock Square
London
WC1H 9LT

Date: *10 November 2009*

THE HOWARD LEAGUE FOR PENAL REFORM

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2009

	Notes	2009 Unrestricted Funds £	2009 Restricted Funds £	2009 Total Funds £	2008 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	4,171,906	189,643	4,361,549	560,876
Investment income	3	22,638	-	22,638	35,747
Incoming resources from charitable activities	4				
Membership income		84,120	-	84,120	84,084
Conferences and publications		31,725	-	31,725	28,627
Miscellaneous income		9,679	35,172	44,851	73,768
Other incoming resources	5	316,059	-	316,059	183,076
Total incoming resources		4,636,127	224,815	4,860,942	966,178
Resources expended					
Costs of generating voluntary income		56,527	-	56,527	44,341
Charitable activities		1,023,579	250,673	1,274,252	968,044
Governance costs	7	49,624	-	49,624	49,939
Total resources expended	6	1,129,730	250,673	1,380,403	1,062,324
Net incoming resources before transfers		3,506,397	(25,858)	3,480,539	(96,146)
Gross transfer to restricted funds	14	(58,662)	58,662	-	-
Net income/expenditure for the year		3,447,735	32,804	3,480,539	(96,146)
Other recognised gains and losses					
Unrealised gains on assets	10	(39,029)	-	(39,029)	(44,871)
Net movement in funds		3,408,706	32,804	3,441,510	(141,017)
Reconciliation of funds					
Total funds brought forward		1,090,339	874,611	1,964,950	2,105,967
Total funds carried forward	17	4,499,045	907,415	5,406,460	1,964,950

There are no surpluses or deficits other than those passing through the Statement of Financial Activities.

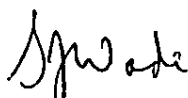
THE HOWARD LEAGUE FOR PENAL REFORM

BALANCE SHEET AS AT 31 MAY 2009

	Notes	£	2009 £	£	2008 £
Fixed assets					
Tangible assets	9		1,204,756		1,206,030
Investments	10		158,458		197,487
Total fixed assets			<u>1,363,214</u>		<u>1,403,517</u>
Current assets					
Stocks		1		1	
Debtors	11	225,047		156,896	
Cash at bank and in hand	15	3,961,304		515,464	
Total current assets			<u>4,186,352</u>	<u>672,361</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(118,106)		(110,928)	
Net current assets			<u>4,068,246</u>		<u>561,433</u>
Total assets less current liabilities			<u>5,431,460</u>		<u>1,964,950</u>
Creditors: amounts falling due after more than one year	13		(25,000)		-
Net assets			<u>5,406,460</u>		<u>1,964,950</u>
The funds of the charity:					
Restricted funds	14		357,415		324,611
Revaluation reserve			550,000		550,000
Unrestricted funds	15		4,499,045		1,090,339
Total charity funds	16		<u>5,406,460</u>		<u>1,964,950</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Board on 16 October 2009



Sue Wade
Director



Coral Newton
Director

Company Registration No. 898514

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2009

1 Accounting policies

1.1 Basis of accounting

The company is limited by guarantee. Every member of the company guarantees to contribute a minimum of £1 on winding up, up to one year after ceasing to be a member.

The financial statements are prepared under the historical cost convention as modified by the revaluation of certain fixed assets and Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" as revised in 2005 and applicable accounting standards.

The company has taken advantage of the exemption in Financial Reporting Standard no. 1 from the requirement to produce a cash flow statement.

1.2 Compliance with accounting standards

The financial statements are prepared in compliance with applicable accounting standards.

1.3 Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets on a straight line basis over their estimated lives on the following basis:-

Fixtures, furniture and equipment	10 per cent per annum
Library books	15 per cent per annum
Computers	50 per cent per annum

1.4 Stocks

Stocks have been valued at the lower of cost and net realisable value.

1.5 Investments

Fixed assets investments are valued on the basis of a mid market value at the balance sheet date. Any gain or loss arising on revaluation is taken to the statement of financial activities.

1.6 Operating Leases

Rentals payable under operating leases are charged against the statement of financial activities evenly over the period of the lease.

1.7 Fund Accounting

Restricted funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes.

Unrestricted funds are funds that can be used for any purpose within the Charity's objectives.

1.8 Transfers between funds

Transfers from unrestricted funds to restricted funds occur to cover costs incurred by the charity for specific projects.

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

1 Accounting policies (continued)

1.9 Pension costs

Pension costs relate to contributions paid to employees private pension schemes.

1.10 Income

The company accounts for donations, legacies, membership income and fixed asset investment income on a receivable basis.

1.11 Apportionment of expenses

Salaries, national insurance, pension costs and office overheads are apportioned between direct charitable expenditure and other expenditure based upon a fair estimate of time spent by employees in each area.

2 Voluntary Income

	2009 Unrestricted Funds £	2009 Restricted Funds £	2009 Total Funds £	2008 Total Funds £
General donations	4,137,218	-	4,137,218	238,514
Youth Justice Law & Helpline	-	6,660	6,660	60,945
Inquiry Solicitor	-	55,000	55,000	-
Young Adults Legal Work	-	22,500	22,500	-
Social Enterprise in Prison	-	15,160	15,160	91,693
Child Welfare project	-	-	-	13,213
Senior Policy Officer	-	-	-	30,000
Howard League Student Societies	-	4,061	4,061	-
Commission on English prisons	-	30,305	30,305	68,593
DCI Research	-	-	-	18,931
Big Lottery Funding (U R Boss)	-	40,647	40,647	-
Lost Daughters Campaign	-	12,310	12,310	-
Prison Officer Training Research	-	3,000	3,000	-
Income Tax Recoverable	3,000	-	3,000	3,000
Total	4,140,218	189,643	4,329,861	524,889
Legacies	31,688	-	31,688	35,987
Total voluntary income	4,171,906	189,643	4,361,549	560,876
3 Investment income				
Income from stocks and shares	8,126	-	8,126	8,109
Interest receivable	14,512	-	14,512	27,638
	22,638	-	22,638	35,747

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

4 Incoming resources from charitable activities

Membership income	2009 Unrestricted Funds £	2009 Restricted Funds £	2009 Total Funds £	2008 Total Funds £
Subscription and payments under covenant	67,943	-	67,943	64,008
Income tax recoverable on subscriptions receipts	16,177	-	16,177	20,076
	<u>84,120</u>	<u>-</u>	<u>84,120</u>	<u>84,084</u>
Conferences and publications				
Sales from greetings cards	552	-	552	443
Royalties	13,296	-	13,296	14,706
Sale of books and literature	7,950	-	7,950	8,795
Conference fees	9,927	-	9,927	4,683
	<u>31,725</u>	<u>-</u>	<u>31,725</u>	<u>28,627</u>
Miscellaneous income				
Rental income	7,874	-	7,874	13,593
Service charge and other income	1,805	35,172	36,977	60,175
	<u>9,679</u>	<u>35,172</u>	<u>44,851</u>	<u>73,768</u>
Total incoming resources from charitable activities	<u>125,524</u>	<u>35,172</u>	<u>160,696</u>	<u>186,479</u>
5 Other incoming resources				
Legal services commission income	215,013	-	215,013	39,038
Public enquiry	23,830	-	23,830	-
Court costs awards	77,216	-	77,216	144,038
Total other incoming resources	<u>316,059</u>	<u>-</u>	<u>316,059</u>	<u>183,076</u>

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

6 Analysis of total resources expended

Unrestricted funds	Staff costs £	Support costs £	Other direct costs £	Total 2009 £	Total 2008 £
Costs of generating voluntary funds	47,732	1,414	7,381	56,527	44,341
Charitable activities expenditure					
Policy, research & campaigns	298,932	26,873	117,456	443,261	235,045
Events, conferences and publications	74,446	18,203	36,201	128,850	94,128
Legal services for young people	299,650	33,579	118,239	451,468	277,565
Governance	30,124	-	19,500	49,624	49,939
Total unrestricted resources expended	750,884	80,069	298,777	1,129,730	701,018

All support costs are allocated on the basis of staff time.

Restricted funds

Cost of generating voluntary funds

Charitable activities expenditure

Youth Justice Law & Helpline	6,660	-	-	6,660	60,945
Inquiry Solicitor	27,504	9,897	105	37,506	-
Young Adult Legal Work	22,500	-	-	22,500	-
Social Enterprise in prison	69,310	563	39,121	108,994	169,753
Child welfare project	-	-	-	-	13,213
Senior Policy Officer	-	-	-	-	30,000
Howard League Student Groups	4,061	-	-	4,061	-
Commission on English Prisons Today	-	3,979	26,326	30,305	68,464
DCI Research	-	-	-	-	18,931
Big Lottery Funding (U R Boss)	37,879	-	2,768	40,647	-
Total restricted resources expended	167,914	14,439	68,320	250,673	361,306

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

7 Analysis of governance costs

	2009 £	2008 £
Salaries and national insurance	30,124	15,780
Audit and accountancy	8,500	8,650
Depreciation	-	4,950
Travelling expenses	4,048	3,961
Other office expenditure	6,952	16,598
	<u>49,624</u>	<u>49,939</u>

8 Staff costs

	2009 £	2008 £
Staff costs during the year were as follows:		
Salaries and pensions	836,080	617,303
Social security	64,952	46,618
Social enterprise salaries indirect	17,766	43,183
	<u>918,798</u>	<u>707,104</u>

The average number of persons employed by the company during the year was as follows:-

	2009 £	2008 £
Charitable activities	21	20
Governance costs	1	1
Social enterprise at HMP Coldingley	2	4
	<u>24</u>	<u>25</u>

There were four employees whose emoluments in the year were greater than £60,000.

Band No of Employees

£60,000 - £70,000	1
£70,000 - £80,000	2
£150,000 - £160,000	1

These emoluments recognise one off payments of £68,142 which were approved by the board of trustees on 28 January 2009.

The trustees received no remuneration in the year. Directors and trustees reimbursed expenses during the year in respect of attendance of meetings was £1,920 (2008: £1,000) 6 trustees received reimbursed expenses.

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

9 Tangible fixed assets

Unrestricted funds	Freehold property £	Computers £	Furniture & equipment £	Library books £	Total £
Cost					
At beginning of year	1,200,000	84,444	35,240	2,018	1,321,702
Revaluation	-	-	-	-	-
Additions	-	2,810	672	-	3,482
At end of year	1,200,000	87,254	35,912	2,018	1,325,184
Depreciation					
At beginning of year	-	80,518	33,137	2,017	115,672
Charge for the year	-	3,368	1,388	-	4,756
At end of year	-	83,886	34,525	2,017	120,428
Net book value					
At end of year	1,200,000	3,368	1,387	1	1,204,756
At beginning of year	1,200,000	3,926	2,103	1	1,206,030

The net book value at 31 May 2009 represents fixed assets for:

	Freehold property £	Computers £	Fixtures, furniture & equipment £	Library books £	Total £
Charitable activities	1,050,000	2,947	1,214	1	1,054,162
Cost of generating voluntary income	15,000	42	17	-	15,059
Governance costs	135,000	379	156	-	135,535
	1,200,000	3,368	1,387	1	1,204,756

The freehold property at 1 Ardleigh Road, London, N1 4HS was valued on 25 January 2007 by Copping Joyce Chartered Surveyors LLP (independent valuers). The trustees are not aware of any material changes since the last valuation.

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

10 Fixed assets investments

	2009 £	2008 £
Listed investments		
Market value at 1 June 2008	197,487	242,358
Net gain on revaluation	(39,029)	(44,871)
	<hr/>	<hr/>
Market value at 31 May 2009	158,458	197,487
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As at 31 May 2009 the charity held units in the Caf UK Equity Growth Fund with a market value of £93,412 and units in Caf bond income fund with a market value of £47,751.

11 Debtors

	2009 £	2008 £
Income tax recoverable	10,449	12,476
Prepayments and accrued income	214,598	144,420
	<hr/>	<hr/>
	225,047	156,896
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2009 £	2008 £
Operating creditors	6,960	9,149
VAT	7,049	9,298
Loans	-	25,000
Accruals and deferred income	104,097	67,481
	<hr/>	<hr/>
	118,106	110,928
	<hr/>	<hr/>

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

13 Creditors: amounts falling due after more than one year

	2009 £	2008 £
Loans	25,000	-
Loan maturity analysis: Between two and five years	25,000	-
	25,000	-

14 Charitable activities (restricted funds)

Restricted funds	Balance B/F £	Incoming resources £	Expenditure £	Transfer from unrestricted £	Balance C/F £
Youth Justice Law & Helpline	-	6,660	6,660	-	-
Inquiry Solicitor	-	55,000	37,506	-	17,494
Young Adult Legal Work	-	22,500	22,500	-	-
Social Enterprise in prison	-	50,332	108,994	58,662	-
Howard League Student Societies	-	4,061	4,061	-	-
Commission on English Prisons Today	-	30,305	30,305	-	-
Big Lottery Funding (U R Boss)	-	40,647	40,647	-	-
Lost Daughters Campaign	-	12,310	-	-	12,310
Prison Officer Training Research	-	3,000	-	-	3,000
Sub total	-	224,815	250,673	58,662	32,804
Property	324,611	-	-	-	324,611
Total	324,611	224,815	250,673	58,662	357,415

Transfer from unrestricted funds was made to the social enterprise in prison as agreed by the trustees.

Youth Justice Law & Helpline

The Helpline is a legal advice line for young people in prison. The youth justice legal team takes cases, represents young people and offers them advocacy.

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

14 Charitable activities (restricted funds) (continued)

Inquiry Solicitor

The inquiry solicitor is legal specialist in helping child clients with mental health needs with intervention, advocacy and legal challenges, funded by a trust.

Young Adults Legal Work

The legal department represents young adults in custody aged 18-21 years. Its core funding is supplemented by combination of trust funding and general donations.

Social Enterprise in prison

The Barbed design studio, based in HMP Coldingley, closed on the 31 December 2008. It was funded from sales, a donation, and a contribution from unrestricted funds, as agreed by the trustees.

Howard League Student Societies

To set up and co-ordinate HL student societies in Universities in England & Wales, funded from general donations.

Commission on English Prisons Today

The Commission was established by the Howard League in May 2007, a group of commissioners looking into the state of English prisons today,. The report was published in July 2009.

Big Lottery Funding (U R Boss)

In October 2008 Big Lottery fund grant of £2.7 million to establish a national programme of support for young people in custody over 5 years. The grant received in 2008/09 covered the cost of initial activity.

The project will fund a proportion of our solicitors' costs and an additional none staff over the five years.

Lost Daughters Campaign

This new campaign commemorates the work of former trustee Pauline Campbell and is aimed at preventing the deaths of women in prison. It is funded from a general appeal for donations.

Prison Officer Training Research

Donations were received to fund research on prison officer training; the report was published in September 2009.

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

15 Unrestricted funds

	2009 £	2008 £
At the beginning of the year	1,090,339	1,231,356
Net incoming resources	3,506,397	(96,146)
Transfer to restricted funds	(58,662)	-
Unrealised gain/(loss) on assets	(39,029)	(44,871)
	<hr/>	<hr/>
At the end of the year	4,499,045	1,090,339
	<hr/>	<hr/>

Included within unrestricted funds is the donation £4,000,000, the donation from Lord Parmoor charitable trust which was designated by the trustees as part of its strategic reserve to strengthen the Howard Leagues' position through a period of recession and uncertainty, and to fund priorities over the next decade. Decisions to use this fund are agreed by the chair and the honorary treasurer on the basis of strategic principles set down by the trustees. The Finance and personnel committee reviews the use of designated funds in accordance with those principles.

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

16 Analysis of net assets between charity funds at 31 May 2009

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible assets	330,145	874,611	1,204,756
Investments	158,458	-	158,458
Current assets	4,153,548	32,804	4,186,352
Current liabilities	(118,106)	-	(118,106)
Non current liabilities	(25,000)	-	(25,000)
	<u>4,499,045</u>	<u>907,415</u>	<u>5,406,460</u>

Unrealised gains included above:

	2009 £	2008 £
On revaluation of assets in year:-		
Property	-	-
Shares	(39,029)	(44,871)
	<u>(39,029)</u>	<u>(44,871)</u>

The value of tangible assets shown under restricted funds includes the value of the original donation towards the purchase of the office shown in note 14 (£324,611) together with a share of the associated revaluation reserve (£550,000).

The directors consider that the charity has sufficient resources held in appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

17 Reconciliation of movement in total charity funds

	2009 £	2008 £
At beginning of year	1,964,950	2,105,967
Net incoming resources	3,441,510	(141,017)
	<u>5,406,460</u>	<u>1,964,950</u>

THE HOWARD LEAGUE FOR PENAL REFORM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2009

18 Operating leases

The Charity is committed to payments in the year to 31 May 2010 under non-cancellable operating leases, which expire as follows:

	2009 £	2008 £
Equipment		
Within 1 year	2,988	2,988
Between 2 and 5 years	10,458	11,205
After 5 years	-	-
	<hr/>	<hr/>
Total	13,446	14,193
	<hr/>	<hr/>

19 Control

During the year the charity was controlled by its trustees.