

The Howard League for Penal Reform

(Incorporating the Howard Centre for Penology)

Report and financial statements

For the period ended 30 June 2025

(Incorporating the Howard Centre for Penology)

Contents

For the Year ended 30 June 2025

Contents

Reference and administrative information	3
Trustees' annual report	6
An introduction from our Chair of the Howard League Board, Fergus McNeill	7
Objectives and activities.....	9
Achievements and performance	11
Plans for the future from Chief Executive Andrea Coomber	29
Structure, governance and management	30
Independent auditor's report	36
Statement of financial activities	40
Statement of cash flows	41
Balance sheet	42
Notes to the financial statements.....	43

Reference and administrative information

Company Number: 898514 registered in the United Kingdom
Charity Number: 251926 registered in England and Wales

Registered office and operational address: 75-77 St John Street, London, EC1M 4NN

Board members: Board members, who are also directors under company law and the charity trustees as defined by section 177 of the Charities Act 2011, who served during the period and up to the date of this report were as follows:

Nader Alaghband

Charles Bland

Professor Ben Bradford (until November 2025)

Dr Zubaida Haque (until November 2024)

Christina Line

Thalia Maragh

Alexandra Marks CBE (until June 2025)

Professor Fergus McNeill, Chair (until 30 October 2025)

Andrew Morris

John Tress, Honorary Treasurer

Tomas Thurogood-Hyde (Interim Chair from 1 November 2025)

Honorary President

Lord Macdonald KC

Key management personnel

Andrea Coomber KC (Hon.)

Gemma Abbott

Euginia Lolomari

Andrew Neilson

Chief Executive

Legal Director

Director of Finance and Operations

Director of Campaigns

Reference and administrative information

For the Year ended 30 June 2025

Staff

Lee Brown	Operations Coordinator
Louis Chapman	Legal Administrative Officer (from September 2025)
Dr Helen Churcher	Research and Project Officer
Amy Dolley	Policy and Public Affairs Officer (until March 2025)
Oscar Frandsen	Solicitor (until September 2025)
Steve Gallant	Development Support Officer (until October 2025)
Dr Tim Kerr	Membership Officer
Noor Khan	Press and Public Affairs Officer
Katie Logue	Communications Coordinator
Clara Kraebber	Communications Coordinator (from May 2025)
Sophie Lumsden	Development Manager
Sinead MacCann	Managing Solicitor
Adriana Matrigiani	Solicitor (until October 2024)
Rob Preece	Communications Manager
Claire Salama	Managing Solicitor (until October 2025)
Anna Spencer	Solicitor
Ayomide Sotubo	Policy Officer
Ryan Walker	Development Support Officer
Maya Ward-Lowery	Legal and Projects Support Officer (until June 2025)
Anna Spencer	Solicitor
Ayomide Sotubo	Policy Officer
Ryan Walker	Development Support Officer
Maya Ward-Lowery	Legal and Projects Support Officer (until June 2025)

Finance, Audit and Risk Committee members

Ben Elger
Christina Line
Lucy Robinson
Delbert Sandiford
Tomas Thurogood-Hyde
John Tress (Honorary Treasurer)

Howard Journal of Crime and Justice

Professor Ian Loader, University of Oxford	Editor-in-Chief
Professor Rachel Condry, University of Oxford	Editor
Dr David Green, John Jay College, New York, USA	Editor
Professor Elena Larrauri, Universitat Pompeu Fabra, Barcelona, Spain	Editor
Professor Simon Mackenzie, Victoria University of Wellington, New Zealand	Editor
Fernando Avila, Brock University, Canada	Book Review Editor
Roxanna Dehaghani, Cardiff University, Cardiff	Book Review Editor
Brenda McWilliams	Publishing Editor (to July 2025)

Reference and administrative information

For the Year ended 30 June 2025

Bankers

NatWest
Bank Plc
PO Box
1357
169 Victoria Street
LONDON
SW1E 5BT

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory
Auditor 110 Golden Lane
London EC1Y 0TG

Trustees' annual report

The trustees present their report and the audited financial statements for the 12-month period ended 30 June 2025. The substantive narrative of this report covers the period 1 October 2024 to 30 September 2025.

Reference and administrative information, set out on pages 1 and 2, forms part of this report. The financial statements comply with current statutory requirements, the memorandum, articles of association, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102. An introduction from our Chair of the Howard League Board, Fergus McNeill

An introduction from our Chair of the Howard League Board, Fergus McNeill

It has been an enormous privilege to be Chair of the Howard League for Penal Reform during another pivotal year for criminal justice. This is my seventh annual report since taking up the role, and this time it really will be the last one. My successor will be appointed in the new year, and I am grateful to Tomas Thurogood-Hyde for being Chair in the interim. As I prepare to move on, I look forward with confidence to seeing the charity continue in its mission to build a more humane and effective response to crime; and I look forward to playing my part once again as a proud member of the Howard League.

The last seven years have been extraordinary for criminal justice in England and Wales, with severe backlogs in the courts, intolerable pressure on a probation services still trying to recover from the vandalism of early governments, and our overcrowded prisons lurching from crisis to crisis, all under the watch of no fewer than seven Secretaries of State for Justice (one of whom did the job twice).

People living and working in prisons have been required to adapt to a flurry of increasingly desperate policy decisions to avert crisis – before, during and after a terrible pandemic that forced all of us to view the world in a different way. While we all learned something about the loss of liberty, most of us did so in conditions and circumstances so much more tolerable than those faced by our fellow citizen in prisons before, during and after the Covid-19 lockdowns.

More positively, I am very proud of how The Howard League itself has changed in the last 7 years, thoroughly renewing itself to be ready to meet the challenges of the authoritarian, populist and punitive times in which we find ourselves. This is not only an organisation with new leadership, new working practices and a new home (closer to the corridors of power); it is one that has become much clearer and more focused in its strategy and approach. And the achievements of the last 12 months show that these changes are making a positive impact already.

Our five-year strategy identifies sentencing reform as a major priority, and there has been progress this year in the form of an independent review, to which we submitted evidence. Now our attention turns to the Sentencing Bill going through Parliament – potentially the most important draft legislation that we have seen in this field for decades.

Our strategic focus on ending the detention of people on sentences of imprisonment for public protection (IPP) led us to convene a working group, headed by a former Lord Chief Justice, to draw up recommendations for ending the scandal for good. These proposals were launched in the House of Lords and are now with the government.

Other priorities are to address the overuse of remand and the injustice wrought by joint enterprise cases – problems we have highlighted through our legal, research and participation work in prisons. Once again, our legal advice line has been a lifeline for children and young people in custody; the egregious decision to arm staff in English young offender institutions with PAVA spray underlines why this service is so important.

Sadly, this was also a year in which we lost production editor Brenda McWilliams, who worked with such skill and devotion on the Howard Journal of Crime and Justice for almost half a century. Editors, authors and reviewers benefited greatly from her tireless, patient and careful oversight of all aspects of the journal, and she is already sorely missed. My thanks also to Ian Loader who is stepping down as Editor-in-Chief of the Journal, where he has expanded its vision and authority significantly. I conclude simply by offering my heartfelt thanks to the excellent and committed staff of the Howard League, to my fellow Board members past and present, and to our members, who make the work possible.

Professor Fergus
McNeill Chair

Objectives and activities

The Howard League for Penal Reform is the oldest penal reform charity in the world. We were established in 1866 as the Howard Association, named after John Howard, the first English prison reformer. In 1921, we merged with the Penal Reform League, forming the Howard League for Penal Reform.

In July 2023, our Board agreed a new strategy and theory of change that will take us to

2028. Over the coming five-year period, we will focus on:

- Public-facing campaigning to challenge the reliance on prison as the answer to crime, both in general and for particular crimes/cohorts of people in prison.
- Working with politicians across parties to build their understanding of the evidence base and of the economic, human and social costs of prison. We will encourage political courage across parties to pursue policy that works.
- Blending strategic litigation with policy work and communications to highlight the problems with the overuse of prison and to challenge injustices and human rights violations in prison.
- Working with judges, parole board members, and the justice professions to bring a better understanding of the impact of sentencing, release and recall decisions and the realities of prison.
- Improving the quality of public information and dialogue around punishment, including by building a community of people who are interested in and engaged with prisons, people in prison, prison leavers and their families. We will mobilise this community to advocate for better policy.

Across all our work we will address racial disparity and include consideration of experiences of women, children and young people and other vulnerable people in the system.

Our thematic priorities include:

- Campaigning on the failure of prison as the answer to crime generally, as well as for offence-types and cohorts of people in prison.
- A resolution to the ongoing incarceration and recall of people serving the abolished IPP sentence.
- The injustices wrought by the treatment of secondary parties in joint enterprise murder cases, particularly on women and people from racialised minorities.
- The overuse of remand and experiences of people on remand.
- The challenges around sentencing, including incarceration for non-violent, lower-level offending, and combating sentence inflation across offence-types, but particularly for serious offences.

Our theory of change – which we keep under review – is based on the understanding that reducing the overuse of prison and improving the lives of people in prison will require a multifaceted approach. This includes public campaigning, policy, advocacy and strategic litigation. Through these activities, we aim to influence public attitudes, enhance political understanding, build accountability and ultimately reform the criminal justice system to deliver a fairer and more effective and less harmful criminal justice system.

Values

The Howard League's Cultural Compass underpins our approach to our work, to each other and to those we work with. Our key values are excellence, learning, accountability, integrity, collaboration, and courage. We regularly reflect on these behaviours and mindsets, ensuring that our values are alive in our daily work.

We are an anti-racist and an anti-discriminatory organisation. We invest in building an inclusive organisation with diverse members, staff and leadership. We ensure that our staff are equipped to challenge racism and discrimination in all its forms, wherever they see or experience it.

Achievements and performance

The charity's main activities across 2024-2025 are described below, according to the key priorities in our strategy.

This has been a particularly busy year for the Howard League, with our work on a number of key thematic issues coming to the fore of public and political discourse. Our efforts in recent years to build meaningful cross-team work have allowed us to make the most of these opportunities.

Campaigning – Lifting the lid

At the centre of the Howard League's mission is putting the case for fewer people in prison. To this end, we are consistent in our messaging, to our members and supporters, to journalists and to the public, that sending more people to prison for longer carries significant human and financial costs, and that public money would better be spent investing in housing, education and health services that are proven to cut crime.

Over the past year, the extent of the prison capacity crisis – long foretold by the Howard League – has driven more media and press attention to the realities of sentence inflation and an estate that cannot keep up with demand for prison places. In this context and armed with ever more critical reports by the Chief Inspector of Prisons, our scope to speak to the public about prisons has increased.

We have enjoyed significant reach with the media and press and have spent a substantial amount of time building the capacity of journalists and commentators interested in our issues. This has seen an expansion in both 'reactive' stories about prison, but also longer form journalism, including:

- In October 2024, we appeared on the Today programme on BBC Radio 4 and gave television interviews to BBC Breakfast, ITV News and Channel 4 in response to the government's early release scheme and the announcement of an independent sentencing review to be led by David Gauke.
- In December 2024, our analysis of the prison capacity crisis was reported by Sky News, the Times, the Guardian, the Daily Mail and the Independent, prompted by a report from the National Audit Office.
- In February 2025, we were interviewed by BBC News and provided an op-ed article for the Independent in response to an interim report from the independent sentencing review.
- In March 2025, after a political row erupted over updated guidelines from the Sentencing Council, we took part in a live phone-in debate with the Shadow Justice Secretary, Robert Jenrick, on BBC Radio 5 Live. We followed this with an op-ed article for the Independent about the proposed guidelines.
- In April 2025, we criticised the government's decision to authorise the use of PAVA spray in prisons holding children, with our response being reported by ITV News, LBC, the Times, the Guardian, the Mirror and the Independent.
- In May 2025, we appeared on the Today programme on BBC Radio 4 and BBC Radio Wales to provide our analysis of the final report from the independent

sentencing review. We followed this with an op-ed article for the Independent and statements published by BBC News, Sky News, Fox News, the Guardian and the Standard.

- From June 2025, we worked closely with the Independent for several weeks to promote the recommendations of a working group that we convened, aimed at ending the detention of people on IPP sentences. This involved a front-page story on the working group's report, with an accompanying leader column, and several mentions in other articles about the scandal.

Addressing the IPP crisis

The ongoing injustice of those people sentenced under the now abolished IPP (and DPP) sentence is a priority for the Howard League. There are two key aspects. First, the fact that over 1,000 IPPs in custody are over tariff – nearly 700 are more than 10 years over tariff – and remain unreleased by the Parole Board. The Parole Board processes are slow and people serving the IPP sentence, and indeed those professionals who support their release, often feel that the high threshold for release established in law is impossible for many IPP prisoners to meet in the absence of opportunities in custody and given their psychological profile – to which the endlessness of the sentence undoubtedly contributes.

The second is that many of those who are released are being recalled to prison, often multiple times, for administrative breaches of licence. This group then need to be re-released by the Parole Board, often waiting years for the opportunity to put their case. At the time of writing, it takes on average 30 months for a recalled IPP prisoner to secure a Parole Board hearing; they now represent the majority of people serving an IPP sentence in prison. Until late 2024, people serving an IPP sentence had to wait 10 years in the community before applying to have their licence terminated, thereby ending the possibility of, and for some the cycle of, recall to prison and release.

The injustice of the IPP sentence was recognised more than 12 years ago when it was abolished, and yet it continues to blight the lives of thousands of people and their families. We have hundreds of IPP prisoners within our membership who write every week about the devastation of the sentence and the hopelessness of the IPP Action Plan, which to date is the government's only 'solution' to progress to release.

In the last year, addressing IPP sentences has taken centre stage in our work, with our focus on providing a meaningful and politically deliverable solution to end the legacy of the IPP sentence.

Our work has been multi-faceted, but firmly based on the experiences of people serving the sentence. We have attended 'IPP Forums' in various prisons, speaking to people serving the IPP about the challenges they face. We have taken the editor-in-chief of a national newspaper in to prisons to meet men serving the IPP sentence, along with politicians and lawyers concerned about the sentence. Our membership of people serving the IPP sentence has grown, with increasing press attention around our work.

Our Chief Executive, Andrea Coomber, and Managing Solicitor, Claire Salama, sit on the HMPPS IPP Expert Challenge Group, which meets regularly with those who are responsible for the care of IPP prisoners, the Parole Board, psychological experts and civil society, to

consider progress for those serving the IPP sentence. We have consistently put the case for better data collection and data sharing about IPP prisoners and strengthened communication with those serving the sentence directly.

With others, we successfully lobbied the Secretary of State for Justice in the last Conservative government on the need to reduce the licence period. We welcomed the changes to IPP licences that came into effect with the Victims and Prisoners Act which included: a reduction of time at which IPPs could have their licence reviewed by the Parole Board from 10 years down to three years; the addition of automatic termination after a further two years on licence for those who do not have their licence terminated by the Parole Board; a change to the Parole Board test for presumption of termination and a power of the SSJ to grant executive release to IPPs, as well as a power to disapply a recall for the time to count towards automatic termination.

To support those eligible for termination and in recognition of the small numbers who are legally represented with their termination reviews, last summer we prepared a practical 'how-to' guide for licence termination in collaboration with the Prison Reform Trust, the Prisoners' Advice Service and Dr Laura Janes.

The guide was launched in the summer of 2024, explaining both the rules as they applied at the time and the forthcoming changes. The guide was later updated in September 2024 and then again in February 2025 to reflect the announcement of relevant commencement dates. It has received wide acclaim and has been shared widely, including by HMPPS and the Parole Board and has been uploaded onto the Content Hub on prisoner's in-cell laptops.

Given the complexity of the legislative changes brought in by the Victims and Prisoners Act, at the end of 2024 our lawyers trained 22 volunteers at law firm Peters and Peters LLP to host an advice line to support individuals with queries about the changes. The 'hotline' opened on 1 October and ran until mid-December 2024. Feedback was overwhelmingly positive, with one stakeholder referring to it as a 'lifeline' for IPPs. In June, the collaboration between the Howard League and Peters and Peters was recognised at the annual The Lawyers Awards, receiving a 'highly commended' award in the category of pro bono initiative of the year.

While changes to the IPP licence are significant, they do little to change the lot of those IPPs who remain in prison, never having been released by the Parole Board. This group, and those in the recall roundabout, is now our focus.

To this end, in late 2024 we formed an expert group, led by former Lord Chief Justice Lord Thomas of Cwmgiedd, to explore a lasting solution to the IPP crisis. We did this in recognition of the rejection by this government, as the last, of the Justice Committee's recommendation of resentencing of those serving the IPP sentence. The group included leading psychiatrists, psychologists, lawyers, a former Vice Chair of the Parole Board, a probation officer and an advisor with personal experience of serving an IPP sentence. We tasked the expert group with coming up with a resolution which would end the injustice while meeting the government's legitimate concerns about public safety.

The expert group reported in June 2025, with six recommendations. Chief among them was a change to the Parole Board test in IPP cases, where the Parole Board would be asked to

set a date as to when a person will be released (within a two-year window for IPP sentenced prisoners, or one year for those on a DPP sentence), and to set out what is required to achieve that safely. The group also made recommendations related to the recall test and decision-making process; appeals; the availability of support packages on release and allowing IPP sentences to become spent under the Rehabilitation of Offenders Act 2024. We intended this report as a helpful contribution to the government, providing them with a route to address the injustices of the IPP sentence while ensuring public protection.

We continue to work with Lord Thomas and others in the House of Lords and organisations committed to correcting the IPP injustice to push for meaningful reform.

At the same time, we continue to explore the possibility of a legal challenge on the injustice wrought by the IPP sentence.

Joint enterprise secondary parties

'Joint enterprise' is a long-standing and complicated legal doctrine, whereby a number of individuals can be convicted, and sentenced, as if they were the primary perpetrator of a crime. We are particularly concerned about the operation of this doctrine in the context of secondary parties to joint enterprise murder, who are often sentenced to incredibly long sentences, despite having low levels of contribution to the index offence. While there are very significant gaps in data, recent data from the CPS shows that young Black men are disproportionately caught up in joint enterprise prosecutions. Any visit to the lifer estate bears out this racial disparity. Secondary parties often struggle to understand how they have been convicted 'when I didn't kill anyone', and this sometimes affects their progression through the prison system, up to release by the Parole Board. Despite the landmark *Jogee* judgment of the Supreme Court in 2016 which found that a certain type of joint enterprise convictions represented 'a wrong turn', the 'substantial injustice' test adopted by the Court of Appeal as a threshold for successful appeal has meant that only one person has been released in line with the *Jogee* judgment. Prison leaders and prison staff and probation officers often tell us that they only learn if someone is a secondary party years into their sentence, and that better information on this profile of prisoner would be helpful in providing advice and support to them.

We are particularly concerned about the highly disproportionate number of men from racialised minorities who appear to be convicted as secondary parties in murder cases, and about the dearth of data about this group. We are also acutely concerned about the invisibility of women from the joint enterprise discourse, with worries about women caught up in offences committed by abusive intimate partners.

Over the past year, our ongoing work with leading joint enterprise campaigning group JENGBA and law firm Travers Smith LLP has seen the digitisation of JENGBA surveys of people in prison convicted under the doctrine of joint enterprise. These surveys represent the only available data on this group of people, with no distinction between primary and secondary parties being formally captured at the time of conviction or sentence. We are now in the process of analysing this data with a view to publishing a policy briefing that makes the case for the prison service doing its own audit of those convicted as secondary parties.

We continue to believe that telling the stories of joint enterprise secondary parties is critical to unearthing the realities of how this law operates and its impact on people in prison. To this end, we have built relationships with groups of joint enterprise prisoners at two prisons outside London, where we are in the process of working with the men to capture their stories, which speak to the injustice of secondary liability.

Over the last year, we have been working with a group of men at Coldingley prison who are serving life sentences for joint enterprise; to understand their experiences in prison and their concerns about the

law. We have been working with them to develop case studies to demonstrate how joint enterprise works and have brought in potential allies in our work from the music industry to build their understanding.

Building on our work together, we supported the men to submit written evidence to the Westminster Commission on Joint Enterprise, where they shared their concerns with the Commission about the unjust nature of the law and made suggestions for reform. In July, we prepared the men to deliver oral evidence to the Westminster Commission, which held an in-person evidence session. The men spoke with authority not only about the experience of what it's like to serve a life sentence for an offence that you did not commit, but spoke to the weaknesses in prosecution, trial and judicial practices in such cases. We are now working with them to submit evidence to the Law Commission's consultation on Murder, which includes a section on joint enterprise.

As part of our conversations with the men, we have discussed campaign ideas to raise awareness of joint enterprise, generate support and improve public understanding, including exploring how the music industry can be an effective tool for campaigning and driving change. These conversations have also highlighted systemic issues that, if addressed, could improve the experiences of the men in prison, such as concerns about the Parole Board's understanding of joint enterprise.

Our work in Coldingley has proved very rewarding for the men, but also for our staff and supporters in understanding the challenges of this kind of work. In September 2025, we brought together a group of women convicted of joint enterprise murder and serving life at Send prison, to better understand the challenges that they face. In the coming year, we plan to deepen our relationships with people at both prisons and build a programme of coproduced work based on their insights. With dedicated funding, we hope to be able to expand this work to other lifer prison

Remand

The remand population has been at a 50-year high this year, with people on remand accounting for more than a fifth of the total male prison population, and a quarter of all women in prison. The growing population reflects an increase in both the number of people being remanded to custody and the length of time people are spending awaiting trial and sentence as a result of the growing backlog in the criminal courts. Many of those who are remanded do not go on to receive a custodial sentence.

Prisons are in crisis and remanded prisoners experience particularly impoverished regimes, often in overcrowded Victorian local jails, with no opportunity to progress while they await trial and/or sentence.

Our work over the year has focused on youth justice and on women on remand.

As part of the Howard League's work on racial disparities in youth justice, we have been exploring the use of remand to youth detention in England and Wales. We set out to gain a clearer picture of how these disparities manifest across the different regions in England and Wales. To do this, we submitted a Freedom of Information Act request to the Youth Custody Service asking for data on the number of children held on remand each month in each region, disaggregated by ethnicity, in the year ending March 2023. We then compared this data with the latest census data of children in each region and in each ethnic group.

The work uncovered concerning disparities in the use of remand for Black and Mixed heritage children in most regions in England and Wales when compared to the percentage they made up of children in each region. The data revealed that Black children are disproportionately remanded in all regions, other than in the north-east and south-west. The greatest rate of disproportionality was in the East Midlands, where Black children were remanded at eight times the expected rate. For Mixed heritage children, they were disproportionately remanded in all regions in England, with the greatest rate of disproportionality in the south-west, where they were also remanded at eight times the expected rate. We have published a blog post detailing this work with a breakdown of the disparities we found. We will continue to push government to explain and to address the causes of the disparate treatment.

With respect to women, we are part of a collective of women-led and justice organisations, funded currently by Firebird Collective, aiming to end the remand of women. The collective takes an intersectional and co-produced approach and is comprised of organisations with a range of experience in service delivery, complementing the Howard League's research and policy expertise. To date, we have worked to conduct evidence scoping and gathering for the collective. We supported the development and writing of a systematic literature review. We have also conducted data analysis on official statistics and made data requests aiming to address key remand data gaps and inform the collective's work.

This research scoping has confirmed our assumptions about women and remand and has allowed us to develop a programme of work going forward. We have also worked closely with project partners to develop the collective's strategies and next steps, recently devising a Theory of Change which has been agreed by partners. The coming months will see the launching of coproduction which will underline activities focused on campaigning and promoting narrative change, as well as statutory, court and legal accountability.

Sentencing

If there is one single driver for an overcrowded, ineffective prison population it is 25 years of poor law and practice around sentencing.

Last year's report outlined our work with five of the senior most retired judges in the country on the trend of ever-increasing sentences. *Sentence Inflation: A Judicial Critique* was published in September 2024 and explains the drivers of decades of increased prison sentences, and the financial and human costs of sentencing policy being dictated by political expedience. The judges put the case for the anticipated sentencing review to reverse years of sentence inflation, and to examine ways of accelerating the release of those people who are currently serving very long sentences.

The Sentence Inflation paper had an extraordinary impact, representing an unprecedented intervention of senior retired judges, attracting significant press and media interest, which continues to the time of writing. It continued to garner media and press attention into this reporting year and was referred to from a wide variety of stakeholders as part of the Independent Sentencing Review, chaired by former Lord Chancellor David Gauke (the Gauke Review; the Review), which was launched at the end of 2024. Hailed as a once-in-a-generation, the Gauke Review was tasked with recasting the approach to sentencing in England and Wales.

With support from the Bromley Trust, Treebeard Trust and Henry Smith Charitable Trust, we were able to dedicate time to the Gauke Review, with the Howard League taking a leading role in corralling civil society efforts. We commissioned nationally representative public polling and focus group work from Public First, which was shared with the Review and Ministers. We met with the chair of the Review, David Gauke and with its lead official.

Our own submission to the Gauke Review was referred to extensively in its February interim report, which very much echoed the conclusions of the judges' report, that penal populism had resulted in increased sentences. The Review's final report unfortunately lacked the ambition of the interim report, with a focus on ensuring that its recommendations were politically deliverable. Its recommendations have been further watered down in the Sentencing Bill, that is currently before Parliament. The early Autumn of 2025 has seen us brief on the Sentencing Bill, as well as communicate with our members and the public about the importance of sentencing reform. As is reflected below, the Gauke Review - its launch, interim report and final report – have provided rich of opportunities for media and press work to explain why sentencing policy matters.

Public affairs

The new Labour administration and a continuing capacity crisis in prisons laid fertile ground for the Howard League's public affairs work this year. We began the period by pressing the case for tackling sentence inflation and over the course of the year circulated public explainer pieces on prison overcrowding, on sentence inflation, and on the need for IPP reform.

The government's Independent Sentencing Review was our primary avenue for engagement over the winter and spring, with significant engagement on the Review as outlined above. The Howard League also convened a number of meetings for organisations in the sector to discuss the Review, and the subsequent Sentencing Bill now introduced before Parliament. Our briefing for parliamentarians on the Bill was referenced during the Second Reading debate in September. The Howard League also published a parliamentary briefing on the Mental Health Bill.

Our parliamentary work on IPP reform, based on the paper by the expert working group that

was published in June, is ongoing. We launched the paper with an event in the House of Lords and held a subsequent briefing meeting for peers to discuss our recommendations. The paper's recommendations were also debated in the Lords in September.

In addition to the Independent Sentencing Review, the Howard League submitted written evidence to the Independent Review of the Criminal Courts. We also submitted written evidence to the Justice Select Committee inquiry on rehabilitation and resettlement, to the Public Accounts Committee on prison estate capacity, to the Joint Committee on Human Rights call for evidence into Human Rights and the Regulation of AI, and to the House of Lords Justice and Home Affairs Committee on electronic monitoring. We also gave oral evidence to that Committee's inquiry on prison culture.

Outreach

While digital audience statistics indicate that use of social media is generally in decline, we have consolidated our position as a go-to point for criminal justice analysis on the main platforms.

At the end of September 2025, our social media accounts were followed by almost 50,000 users: 32,375 on X (formerly Twitter); 6,352 on LinkedIn; 5,764 on Facebook; 2,494 on Bluesky; 1,506 on Instagram; 532 on YouTube; and 312 on Threads. This represents a modest rise of 3.7% in our total social media following over the course of the reporting year. We have lost followers on X – in common with many other charities – but have seen considerable growth on LinkedIn and Instagram, while welcoming thousands of followers to our newly established Bluesky account.

The website attracted a total of more than 87,000 users – an annual increase of 9.2% – and there were almost 205,000 page views. Web traffic reached its peak in March 2025, when we drew media attention to the fact that the prison population had risen above the level it had been when the Labour government came to power. This was also the month that ministers announced that they would no longer place girls in young offender institutions – a victory for our campaign.

We held eight events:

- 26 November 2024, Howard League Lecture in memory of Lord Parmoor, with Lord Phillips of Worth Matravers, Lord Thomas of Cwmgiedd and Lord Burnett of Maldon, in person at Mishcon de Reya.
- 5 December 2024, annual members' meeting, online.
- 27 February 2025, The 2024-25 Sentencing Review: An opportunity to address the urgent need for sentencing reform, held jointly with Garden Court Chambers, online.
- 20 May 2025, Girls in custody: exploring the harms, in person at Doughty Street Chambers.
- 11 June 2025, Spotlights 11: Unpacking the sentencing review, online.
- 23 June 2025, launch event for the working group report, Ending the detention of people on IPP sentences, in person at the House of Lords.

- 2 July 2025, Spotlights 12: Ending the detention of people on IPP sentences, online.
- 29 September 2025, Spotlights 13: Probation under pressure, online.

Recordings of all Howard League Spotlights events are available for view on our website.

Litigating for change

Over the last year, our legal team has been developing a programme of strategic litigation cases alongside the day-to-day legal work that arises through our advice line for children and young people in prison.

PAVA spray

After some two years of deliberation, the Ministry of Justice finally announced in April 2025 that it would authorise PAVA spray to be used by officers in young offender institutions holding children in England. PAVA is a chemical irritant spray that can cause severe pain when sprayed in the eyes. It is classified as a prohibited weapon under the Firearms Act 1968.

It was originally expected that a decision would be made by the end of the summer 2023, but this was repeatedly delayed both before and after the change in government - we understand in part because of our ongoing threat of legal action if PAVA was authorised for use against children in prison.

In July 2025, we issued judicial review proceedings in the High Court, submitting that the decision to authorise PAVA was unlawful because the Secretary of State for Justice failed to understand and investigate sufficiently:

- the physical and psychological damage that PAVA spray will cause to children in custody;
- the likely discriminatory use of PAVA spray against Black and minority ethnic children, Muslim children and children with disabilities; and
- whether introducing PAVA spray would increase violence and cause more harm overall.

In September 2025, the High Court gave permission for the case to go ahead and on an expedited timetable. It is expected to be heard before the end of the year.

To support our work in bringing this challenge, we launched a Crowdfunder fundraising campaign and have raised more than £13,000 to date. We have also been campaigning alongside other organisations in the sector, including the Alliance for Youth Justice, Article 39 and Prison Reform Trust, on this issue.

Use of force

We have been scrutinising the use of PAVA spray specifically and the use of force more generally in the adult male estate. We know from data published by the MoJ that PAVA and other types of force are used disproportionately against young, Black and Muslim men and we have used targeted Freedom of Information Act requests to better understand the prisons where this is particularly acute. This learning has been enriched by callers to our advice line, and from testimony gathered and shared others, who have spoken first-hand about the misuse of force in adult prisons. We continue to explore legal action to tackle the MoJ's failure to address this disproportionate and discriminatory use of force, and are glad to collaborate with others in the sector, such as Maslaha, who are also shining a light on the misuse of force in prisons.

Overcrowding and conditions

Following our success in tackling the squalid and filthy conditions in the segregation unit at Bedford prison last year, we have continued our work to address chronic issues of overcrowding and consequential poor conditions across the prison estate. We are not yet able to share the fruits of this work publicly but anticipate legal action in this area over the coming months.

Segregation

We reported last year on the conclusion of the long-running case of *AB*, which the government settled at the eleventh hour with the admission that *AB*'s Article 3 rights had been breached with his 55-day solitary confinement when held as a child at Feltham YO1.

Unfortunately, the practice of separating children from their peers continues. In April 2025, we issued legal proceedings in the High Court, challenging a separation policy in force at Oakhill secure training centre, which allowed staff to lock children and young people alone in their rooms for longer than the law permits. In September 2025, we were given permission by the Court for the case to proceed and an urgent hearing was scheduled for November 2025. Subsequently, the government conceded the claim. The Secretary of State for Justice accepted that children held in a secure training centre cannot be left unaccompanied in their room for more than three hours, as required by the law governing secure training centres, and that staff at the secure training centre cannot override this. He has committed to ensuring that children will only be separated from their peers in accordance with the law, and that the policy for separating children at Oakhill will be updated and communicated to staff. We were supported to bring this case by Law For Change, who provided us with an indemnity of up to £10,000 in the event the case was unsuccessful in Court and we became liable to pay the government's legal costs.

We have heard from a number of young people through our advice line who are being held in conditions of solitary confinement as they feel at risk and unable to associate with other young people. They have been treated as 'self-isolating' and, as such, they have not been subject to a 'rule' for removal from association and the safeguards this entails. We have been exploring legal challenges to this practice for a number of individuals, as well as seeking to address the issue from a policy perspective with key contacts at the MoJ and HMPPS.

Girls

Last year we noted our concern about the continued placement of girls at Wetherby prison, which had persisted as an "interim" measure following the closure of Rainsbrook secure training centre in late 2021. We had launched a campaign in early 2024 in response to the terrible reports of the treatment of girls at Wetherby and were on the brink of litigation when the general election was announced. Our campaign – which was based on years of correspondence with the Youth Custody Service and various ministers on the failure to have an adequate plan for girls in the estate – secured more than 2,000 signatures. When the new government came to office, we wrote immediately to the minister to set out our concerns, calling for the cessation of the placement of girls at Wetherby prison and for an urgent and independent review into the placement of girls more broadly.

This call was heard and an independent review into the placement and care of girls in youth custody – which was carried out largely on the terms we requested and with our input – reported in March 2025. We are glad to say that the policy of placing girls in young offender institutions has at last been brought to an end. There is still much to do for the new government to deliver a meaningful and considered long-term strategy for girls in the criminal justice system and we do continue to advocate for change in this area.

In-person hearings and procedural fairness

Additional days of imprisonment form a punishment awarded through prison disciplinary procedures. We have long campaigned for their abolition but the government has elected to make the existing mechanism of additional days the cornerstone of its new 'earned progression' model, as detailed in the Sentencing Bill recently introduced before Parliament.

One particular area of concern relates to procedural fairness and, in particular, an apparently persistent refusal to hold independent adjudications in person, despite the relevant policy allowing for face-to-face hearings to take place at the district judge's discretion, when in the interests of justice to do so.

In July 2024, we issued a judicial review challenging the procedural fairness of five adjudication charges heard by the Independent Adjudicator at HMYOI Swinfen Hall, who refused to adjourn a hearing despite the absence of paperwork or an opportunity to take instructions and advise the client. He found the client guilty and awarded him 36 days (which was reduced on appeal to the Prison Casework Unit to 28 days). The Court considered the case on 31 October 2024 and quashed the findings of guilt and 28 days' punishment in our client's favour, awarding *inter partes* costs. However, we were not given permission to proceed with the second issue in challenge, relating to the apparent *de facto* abolition of 'in-

person' hearings before Independent Adjudicators in the prison estate in England and Wales. In April 2025, the Administrative Court refused permission at an oral renewal hearing on the basis that the claim was academic because our client, at an earlier stage of proceedings, had had his additional days quashed.

The concern regarding the absence of face-to-face hearings remains, however. We represented two clients at independent adjudications in early May 2025, a child and a 18-year old, asking for face-to-face hearings. Both were diagnosed with ADHD and reported significant communication difficulties, as well as mental health difficulties. Both applications were refused. Our research by means of FOIA request and through correspondence with the Chief Magistrate indicates that, in fact, no face-to-face hearings have been held since 2020, notwithstanding the lifting of Covid restrictions in 2022. This risks fairness and access to justice, particularly for vulnerable prisoners or those with communication needs. We will continue our work in this area to address this.

Other legal work

Access to Justice for children and young people

The Howard League runs the country's only dedicated advice line for children and young people in custody. In the period ending 30 September 2025, we provided advice and assistance to 242 young people aged 21 and under on 314 matters, including their treatment in custody, adjudications, transfers, and release planning. We also pursued 17 cases, funded by legal aid, to help children and young people with treatment issues in custody, adjudications, and recall and parole. We have also supported people in custody across the estate by making safeguarding referrals where needed.

As well as providing this valuable support to children and young people who contact us, our legal advice service also provides us with first-hand information about, and a greater understanding of, the issues affecting the custodial estate, both for children and adults. This informs and enriches our broader work, including strategic litigation, as described elsewhere in this report.

Over this period, we have received universally positive feedback from clients and from young people who used our access to justice service. All of those who provided feedback felt listened to and said they would recommend our service to others. One young person said that they would "fully recommend the Howard League as they... go ahead with what they say" and another thanked one of our lawyers by name, saying "she listened and helped me in ways she don't even know".

We continue to benefit from multi-year funding provided by BBC Children in Need in March 2024 to continue to provide our free legal advice service for children in custody, and to better understand the needs of children who are within the remit of our service but who do not call us, in order to increase our ability to support them. We have also received funding from the Allen & Overy Foundation towards the running of our advice line service, which also supports young adults aged 21 and under.

In addition, we received funding from TaP Futures to produce an animated video to promote our advice line service across the prison estate. We know from speaking to children and young people that they particularly appreciate information being provided in a video format. We worked with freelance design director and motion designer Mike Harrison on the video, which the YCS has agreed to upload to all laptops used by children in secure custody. We hope that this will increase awareness of our service and, therefore, help us to reach more children and young people who would benefit from our support. Although it is harder for us to reach young adults (most of whom do not have laptops in custody) with video content, we are nonetheless working to ensure that the video is disseminated as widely as possible in the adult estate too.

Life sentences for children

Last year, as part of a project funded by the Legal Education Foundation through the Justice First Fellowship, we produced a legal guide for young people who commit murder as children and are serving sentences of detention at His Majesty's Pleasure (an 'HMP sentence'). The guide explains how HMP sentences work, with a focus on the key dates in the sentence.

We received a lot of feedback about how useful the guide was and so made the decision this year to update and re-launch this guide online. The refreshed guide is available to children through their laptops and has also been shared with criminal justice and social care professionals. Staff also visited HMYOI Werrington to join sessions run by the chaplain for young people serving life sentences, where we were able to discuss the updated guide, explore common myths around parole processes and share lived experiences of the sentence. We received unanimously positive feedback from these sessions, with young people saying "it was an amazing experience" and "it was a good experience to know how certain processes work and what parole myths there are".

Education

We have continued our work to understand and advocate for children and young people in custody to access education. We often speak to young people in youth custody whose access to education is woefully inadequate, both quantitatively and qualitatively. As part of this work, we have reported on the hours of education and time out of cell that children in each of the YOIs in England and Wales have received, having gathered this data through monthly FOIA requests. The picture is bleak and shows a failing system across England that is consistently unable to deliver even a bare minimum level of access to education or regime. We continue to explore potential litigation to address this.

We have also collaborated with Independent Provider of Special Education Advice (IPSEA) to publish an updated version of our joint guide, *Education inside penal detention for children in England*. This is the only resource of its kind that explains the legal rights and entitlements of children with special educational needs (SEN) in custody. It was originally published in 2022 and has been updated to reflect changes in the youth justice landscape. It provides an overview of the current education provision available for children with SEN in custody, and outlines the stark disparities between the legal entitlements of children in detention and those of their peers in the community.

Module 8 of the Covid Inquiry

Earlier this year we provided evidence to Module 8 of the Covid inquiry, which relates to the impact of the pandemic on children and young people. Our evidence reported on our work across the relevant period and concluded with our view that few lessons have been learned from the pandemic. The Howard League's main recommendations around reducing the prison population — including by significantly reducing the use of remand and recall and reducing the imposition of short sentences — remain features of our campaigning in the post-pandemic context and would be highly relevant in the event of a future pandemic. For as long as prisons remain in their existing state of permanent crisis, those inside them will remain highly vulnerable to the shocks of another pandemic or civil emergency. Similarly, without addressing the strategic and systemic failures that blight the youth custodial system, children and young people caught up in it will remain exposed in the event of a future pandemic.

We received pro bono legal support from Kingsley Napley LLP, as funding for our contribution was not provided by the inquiry.

Strengthening the charity –Membership

Our members are at the heart of our campaigns and our ability to influence change. They provide vital funds that sustain our work, give us a stronger voice in public debate, and add weight to our calls for reform. Their support has made a tangible difference.

As well as giving us a stronger voice, members provide the unrestricted funds that allow us to act quickly on urgent issues and maintain long-term campaigns. They amplify our message by sharing our work, taking part in public campaigns, and ensuring that our demands reach policymakers. Our communications team has deepened these connections with monthly email updates, an expanded social media presence, and a broader programme of events that bring members and supporters together.

We have more than 500 prison members, whose voices have been central to our work over the last year, including our contribution to the government's sentencing review, ensuring that those most directly affected are included in shaping reform.

We have recruited new members through prison visits, our regular newspaper column, and the many letters we receive from prisons each week. Our partnership with National Prison Radio – funded by the Belpech Charitable Trust – has also opened up new ways to share our work and invite participation.

Members in prison receive regular updates on changes to policy and legislation, as well as news about our campaigns. We encourage them to act as advocates for reform within their prisons and share their perspectives with us. This ongoing dialogue helps us understand the realities of prison life and challenge public misconceptions.

Families are also at the heart of our work. More than 1,600 of our members have a loved one in prison, and their experiences continue to shape our campaigns and advocacy.

In the coming year, we want to go further. We will explore new ways of engaging members in shaping our policy positions, expand opportunities for families and people in prison to contribute directly to our campaigns, and continue strengthening our links with supporters in

the community. Membership will remain at the heart of our strategy: not just as a means of raising funds, but as the driver of a collective movement pressing for lasting change in how society understands and responds to crime and punishment.

Fundraising

This year, we have continued to strengthen our development function by building relationships with trusts and foundations, generating a pipeline of funders and supporting our development board.

Trusts and foundations play a critical role in supporting the work of the Howard League. Over the year, we have received a number of grants, including multi-year grants, from trusts and foundations, both as restricted and unrestricted income.

We received new unrestricted grants or donations from:

- Sigrid Rausing Trust (£150,000; multiyear for two years)
- AB Charitable Trust (£70,000; multiyear for five years)
- John Armitage Charitable Trust (£40,000; multiyear for three years)
- Tolkien Trust (£30,000)

We received restricted grants from:

- Allen & Overy Foundation (£10,000, legal work)
 - 29th May Charitable Trust (£5,000; multiyear for three years, legal advice line)
 - Henry Smith Charitable Trust (£50,000, sentencing work)
 - Bromley Trust (£10,000, sentencing work)
 - City Bridge Charitable Trust (£105,000; multiyear for four years)
 - Treebeard Trust (£20,000, sentencing work)
 - Firebird Foundation (£38,000 women on remand work)
- We received £78,900 in legacy gifts.

Approach to fundraising

The Howard League for Penal reform employs a Development Manager who leads on all our fundraising activities and line manages the Development Officer and Membership Officer. Our focus and successes in relation to fundraising has been from Trust and Foundations, and our wide range of members and donors. Any fundraising events are organised by our development team. The Howard League for Penal Reform does not use external professional fundraisers or involve commercial participators. There has been a significant amount of positive feedback about our events, including our fundraising activities, and we are pleased to report that there have been no complaints about fundraising activity this year.

We are committed to providing the best possible standards for all our members and supporters. Our fundraising activities are carried out respectfully and we are a member of the Fundraising Regulator (FR) working within their agreed guidelines.

We pledge to be compliant with the General Data Protection Regulation (GDPR), and at all times we respect the wishes of our members and supporters about how they are contacted, offering them frequent opportunities to change these preferences, which are recorded on our database.

Finances

For the period ended 30 June 2025, the Howard League recorded a net deficit, before other recognised gains and losses, of (£432,235).

Income

Total income received in 2024-2025 increased by 22.6% to £1,138,918 (2024: £928,952). Our income figures in the 2024 was for 13-month period due to the changin accounting year end. There was growth in Charitable activities income as a result of securing multi-year funding. Details of our income this period are:

- Donations and legacies £226,687
- Charitable activities £871,442
- Trading activities £13,720
- Bank interest receivable £27,069
- Others £0

Expenditure

Staff costs – Staff costs account for 79% of the total costs of the organisation. During the period, the total average headcount was 20 (2024: 22).

Costs of generating funds – The cost of generating funds makes up 6% of our overall expenditure, a decrease this period from £120,110 to £99,494. This includes fundraising salary costs and overhead costs based on staff time attributable to the fundraising function.

Principal risks and uncertainties – As part of the governance review, risk is monitored regularly by the Senior Management Team and the Board; with the Finance, Audit and Risk Committee also having review of risk on its agenda.

At present, the main risks identified on the register are litigation, data protection; safeguarding; income generation; public perception and the inability of the organisation to influence government policy. For each risk, the Board has set its risk appetite and factors in mitigation are in place. There is regular review against performance.

Reserves policy

Both the Board and the Howard League's supporters recognise that the organisation operates in a policy environment that requires a long-term commitment if it is to achieve its mission. The nature of our work relies on high quality and timely product from staff.

Therefore, it is the view of the Board that the Howard League needs a reserves level that will enable it to continue to attract the highest level of staff expertise and, in so doing, meet its long-term commitments to its supporters and beneficiaries.

A formal policy on reserves was agreed at the 23 January 2024 meeting of the Board of Trustees. The Board has set a reserves policy which requires:

- Reserves be maintained at a level which ensures that The Howard League for Penal Reform core activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:
 - Risks associated with each stream of income and expenditure being different from that budgeted.
 - Planned activity level.
 - Organisation's commitments.
 - For 2024-2025, the Board agreed that the target level of reserves should be in the region of three-six months' operational expenditure. At the end of the financial period, unrestricted reserves were £541,310 which is equivalent to four months operational expenditure

Going concern statement

The Board have assessed the charity's financial position and its ability to continue operating for the foreseeable future. This assessment has considered the charity's current financial resources, expected income streams (robust fundraising pipeline) and expenditure commitments.

As of 30 June 2025, the charity reported total funds of £2,058,502, comprising £1,500,000 in designated investment funds, £541,310 in unrestricted free reserves, and £17,192 in restricted funds.

Despite reporting a net expenditure deficit of £432,235 for the year, the charity maintains a strong cash position with £468,857 held at bank. The sale of the charity's property in November 2024 for £2.4 million significantly strengthened liquidity.

The Board have reviewed forecasts and budgets for the next 12 months and have considered the impact of known risks and uncertainties. Based on this review, the Board have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, the financial statements have been prepared on a going concern basis.

Public benefit

For nearly 160 years, the Howard League has been advocating for prisons to be used as a punishment of last resort, and for the better treatment of people in prison. This is not just for

the benefit of people in prison but recognises that society is made safer when penal policy is evidence-based and humane.

Direct beneficiaries of our work include: people living in prisons (on remand, post-conviction and post-sentence) and their families, including the children and young people who call our advice line and who have received representation from our legal team; people working in and running prisons; people who come into contact with police officers and who face court; people facing sentences; academics and students specialised in penal policy; practising lawyers, magistrates and judges; those providing support and supervision in the community including probation and community care workers; members of both houses of parliament across parties and civil servants engaged in penal policy. Direct beneficiaries also include the public at large, including victims of crime, who benefit both from our direct communication about penal policy and the state of prisons, and from a criminal justice system that keeps them safe.

The benefits of our work are demonstrated through: successful outcomes for children and young people who call our advice line and are clients of our legal work; the press and media picking up stories based on our work; the adoption of our recommendations in government penal reform initiatives; the referencing of our contributions to government consultations; the adoption of our suggested amendments to legislation; the acceptance of our arguments in third-party interventions in court judgments; academics positively engaging with the issues on which we are working; and greater understanding among the public and decision-makers of penal policy.

The Board has 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 reviewing the strategy at its annual away day. The Board has considered how planned activities will contribute to the aims and objectives that have been set for the organisation. While some activities are available only to members, most of our work is available to the public free of charge. The Howard League website provides accessible information on our work to the public at large, including an increasing number of 'explainers' about aspects of penal reform.

The trustees confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in deciding the aims, objectives and activities of the charity.

The Board considers that the Howard League's activities are of public benefit in at least the following ways:

- provision of independent research and analysis to external bodies, including the senior judiciary, government and politicians across the political spectrum to assist in formulating law, policy and practice related to penal policy matters, which can have significant benefit for people in the UK;
- dissemination of research and information about penal policy directly to Howard League members, the press and media outlets, and others including: people in prison, people working in prison, judges, barristers, solicitors, chartered legal executives, students, advisers to governments and non-governmental organisations, who are then better able to advise public and private bodies about penal policy issues; and,
- offering lectures and other events on penal policy issues that are open to the public to attend, to inform them about important issues which may affect their daily lives.

Plans for the future, from Chief Executive, Andrea Coomber

This Trustees Annual Report covers a big year for the Howard League. It has seen consolidation of our strategy, involving significant advances in respect of several priority areas, and progress in the development of an impactful litigation docket.

Despite the adoption of a new Sentencing Act and government efforts to build new prison accommodation, we anticipate that the coming year will again see the prison system run out of places. The quality of the existing prison estate – after decades of under-investment and increasing overcrowding – will put more pressure on the government in respect of penal policy. We anticipate that much of the coming year will see us shining a light on what overcrowding means for safety and decency behind bars, and its adverse impact on reducing reoffending to keep the public safe. We will continue to scope legal cases as a means of holding the government to account for the state of the prison estate, and its treatment of those 87,000-plus lives within it.

We will build on our emerging work with the Ending the Remand of Women Collective, with a focus on consolidating the research base and leading on influencing. With dedicated funding, we hope to deepen and roll out co-produced work with those convicted of joint enterprise murder. We will focus on the profound racial disparity in these cases, as well as highlighting the particular challenges for women convicted under joint enterprise. Our data analysis work with JENGBA and Travers Smith will feature heavily in this work.

With other civil society actors, including members of the Howard League, we will continue to work towards the meaningful end to the IPP sentence, pursuing the release of people who are over tariff and who have been recalled to prison under the IPP licence. We will expand this work to pre-IPP two-strike prisoners, a small group whose injustice predates those on the IPP sentence.

In the past year, we have ramped up the impact of our litigation, and the coming year will see the continual building of a portfolio of cases that hold the government to account and shine a light on public law and human rights breaches in the context of prisons. We need more lawyers to meet the scope of challenges in the system.

As ever, all of our substantive work depends on securing funding for the charity. This means deepening our relationships with existing funders and donors, and building new supporters. Our 160th anniversary in 2026 will provide some opportunities to showcase our work and our impact over the years, and to put the case for more resource.

The last 18 months has seen a change in government, the acute crisis of prison capacity coming to ahead with early releases and urgent sentencing reform, and worsening conditions in prisons across the country. Our work could not be more important. As this report shows, our high-profile interventions hold real weight with government, and our willingness to litigate to hold government's feet to the fire only increases the need for a strong Howard League.

As ever, I am hugely grateful to the fantastic staff at the Howard League and to our board, who have all worked above and beyond over the past year. I am also thankful for our amazing members, funders and supporters. Our membership base is growing – in prison, but also beyond it. Our members really do provide authority for our voice and insights for our and we are committed to building them into a volunteer army for change.

Andrea Coomber KC (Hon.)

Structure, governance and management

Staffing

In the past year, we have said goodbye to policy officer Amy Dolley, legal administrator Maya Ward-Lowery, solicitor Adriana Matrigiani, and solicitor Oscar Frandsen. Our Communications Coordinator, Katie Logue, has gone on maternity leave, meaning we have been joined on a part-time basis by Clara Kraebber. We have also been joined by Louis Chapman as our new legal administrator.

The nature of the Howard League's work can be challenging. To support staff, and to nurture a healthy organisation, we have engaged an experienced group clinical practitioner, Patrick Mandikate, to work with staff twice a month. He is wonderful and makes staff feel safer and supported.

We are hugely grateful to Nina Williams at Charles Russell Speechlys LLP for their advice and guidance to our human resources function. We are also grateful to the employment law team at Freshfields for legal advice over the year.

Remuneration policy for key management personnel

The Howard League for Penal Reform is committed to ensuring a proper balance between:

- paying our staff and others who work for us so that we attract and retain the best people for the job,
- and careful management of our charity funds. In so doing, we will ensure the greatest effectiveness in delivering our charitable objectives and meeting the needs of our beneficiaries. The Finance, Audit and Risk Committee (FARC) reports directly to the Board, they consider remuneration matters annually, usually ahead of the new financial period. However, remuneration matters may also be considered at other meetings if ad hoc issues arise during the year. The Chief Executive attends all meetings but leaves when his/her remuneration is discussed.

The annual formal considerations of the Committee are to:

- Consider and recommend to the Board any cost-of-living increases, usually from 1 July annually, which may be applicable to all staff.
- Ensure that remuneration is set at a level which is appropriate for a charity that wishes to pay sufficiently to attract, retain and motivate senior managers of the necessary quality and calibre to run the charity successfully in the long-term interests of present and future beneficiaries.

Governance

We are a registered charity and a company limited by guarantee, incorporated in England and Wales. We are coming to the end of a multi-year governance review, which has seen review and updating of all policies and procedures. Our thanks to Erica Handling for her support with this process.

The governance structure

The Board members of the Howard League are directors of the company for the purposes of the Companies Act and are charity trustees as defined by section 177 of the Charities Act. All Board Members give their time voluntarily and receive no benefits from the charity. The Board is responsible for the overall governance of the Howard League.

The Chief Executive, Andrea Coomber, is responsible for leadership and management of the charity, meeting regularly with the Chair of the Board, Fergus McNeill, and consulting other Board members as required.

The Howard League is managed by the Senior Management Team, comprised of Gemma Abbott (Legal Director), Andrew Neilson (Campaigns Director); and Euginia Lolomari (Director of Finance and Operations) who work alongside Andrea. Euginia meets regularly with the Treasurer, John Tress, to review and discuss financial performance and challenges.

Operation of the Board

Board members are appointed at the AGM and there must be a minimum of three members and a maximum of 12; we currently have seven in post. The Board meet in regular session four times per year, where they consider overall strategy, operational performance and the financial situation. They also have an annual Away Day for strategy development.

The Howard League generally recruits Board members from within our membership. Board members are appointed at the AGM for a three-year term. In line with recommendations of the UK Charity Governance Review of 2016, the proposed revised articles of association will see the introduction of two term limits for Board members, with the Chair and Treasurer serving for four years.

Board places are advertised in advance of the Annual General Meeting at which members are appointed. Board members have the power to appoint any person at any time to the Board to fill a vacancy, although this person will stand down and be re-elected at the next Annual General Meeting. All new Board members are inducted by the Chair and Chief Executive, invited to meet with staff, and are provided with an induction pack which includes the Charity Commission guidance on the responsibilities of Trustees, the Charity Governance Code and copies of the articles of association, latest strategy, annual review, accounts and organisational structure.

All Board members are encouraged to attend training sessions offered by our auditor on the roles and responsibilities of trustees and the dates of these training sessions are circulated on a regular basis.

Finance, Audit and Risk Committee

Set up in mid-2022, the Finance, Audit and Risk Committee comprises of at least three Board members – including the Honorary Treasurer – and three members of the Howard League with relevant expertise.

The current members are John Tress (Hon. Treasurer), Ben Elger, Christina Line (trustee), Lucy Robinson, Delbert Sandiford and Tomas Thurgood-Hyde (trustee).

The Committee meet four times a year, with the Chief Executive and Director of Finance and Operations also attending. Among other things, the Committee's role is to:

- review the detailed draft annual budget and recommend its approval to the Board;
- monitor in-year financial performance via receipt of regular management accounts and monitor the overall financial position via regular cash and investment reports;
- review the statutory accounts and Trustees' Annual Report and recommend them to the Board;
- review and act upon, where appropriate, the findings from the annual audit as detailed in the post audit report;
- review the relationship with the auditor and ensure that independence and objectivity is maintained;
- review and maintain an up-to-date risk register;
- ensure organisational policies that are important to the financial health of the charity are relevant and up to date (e.g. reserves, trading, whistleblowing, disaster recovery policies);
- review remuneration and fair pay;
- act as a sounding board and provide advice and guidance to the Chief Executive and Director of Finance and Operations in meeting their responsibilities; and
- monitor the performance of finance and discuss and review any proposals for significant structural and operational changes.

The Council

While not part of the formal governance structure, the past year has seen the introduction of a Council to advise the Board and staff. Reflecting our values of accountability, integrity, courage, collaboration, learning and excellence, in the summer of 2023 the Board establish an advisory council (the Council) to guide and support the work of the organisation.

The Council met in November 2023 and June 2024, providing weighty challenge and input across the range of the Howard League's work. Beyond the meetings themselves, Council members have facilitated meetings for us, have supported substantive pieces of work, have spoken at events and have actively expanded our network of supporters and partners. We are hugely grateful to them for their time and insights.

Statement of responsibilities of Board members

The Howard League's Board members (who are directors of Howard League for the purposes of company law and the charity trustees as defined by section 177 of the Charities Act 2011) 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 Board 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 Board is 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Board members 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Board is aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Board has 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 Board 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 Board are members of the charity, but this entitles them only to voting rights. The Board have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP serves as the charity's auditor.

The Trustee's annual report has been approved by the Board on 26 November 2025 and signed on their behalf by



Tomas Thurogood-Hyde

Board member and Interim Chair

To the members of

Howard League for Penal Reform (Incorporating the Howard Centre for Penology)

Opinion

We have audited the financial statements of The Howard League for Penal Reform (Incorporating the Howard Centre for Penology) (the 'charitable company') for the thirteen months ended 30 June 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the period then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Howard League for Penal Reform (incorporating the Howard Centre for Penology)'s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The 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 contained within the annual report. Our opinion on the financial

To the members of

Howard League for Penal Reform (Incorporating the Howard Centre for Penology)

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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 period for which the financial statements are prepared is consistent with the financial statements; and
- 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 directors 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.

To the members of

Howard League for Penal Reform (Incorporating the Howard Centre for Penology)

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

To the members of

Howard League for Penal Reform (Incorporating the Howard Centre for Penology)

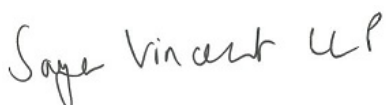
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.



Jonathan Orchard (Senior statutory auditor)

18 December 2025

for and on behalf of Sayer Vincent LLP,

Statutory Auditor 110 Golden Lane,

LONDON, EC1Y 0TG

The Howard League for Penal Reform (Incorporating the Howard Centre for Penology)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 June 2025

		12 months to June 2025			13 months to June 2024		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	226,687	–	226,687	214,825	–	214,825
Charitable activities							
Campaigns, policy & research	3	390,000	228,000	618,000	285,000	85,000	370,000
Events, conferences & publications	3	–	–	–	118	–	118
Legal services for young people	3	25,829	68,500	94,329	63,183	55,270	118,453
Membership income	3	159,113	–	159,113	193,899	–	193,899
Other trading activities	4	13,720	–	13,720	14,631	–	14,631
Investments	5	27,069	–	27,069	7,057	–	7,057
Other		–	–	–	9,969	–	9,969
Total income		842,418	296,500	1,138,918	788,682	140,270	928,952
Expenditure on:							
Raising funds	6	99,494	–	99,494	120,110	–	120,110
Charitable activities							
Campaigns, policy & research	6	514,076	269,127	783,203	686,630	105,585	792,215
Events, conferences & publications	6	53,056	–	53,056	51,800	–	51,800
Legal services for young people	6	427,347	81,521	508,868	557,104	44,124	601,228
Membership	6	117,147	9,385	126,532	141,729	–	141,729
Total expenditure		1,211,120	360,033	1,571,153	1,557,373	149,709	1,707,082
Net expenditure before (losses) on investments		(368,702)	(63,533)	(432,235)	(768,691)	(9,439)	(778,130)
Net (losses) on investments		–	–	–	(3,908)	–	(3,908)
Net expenditure for the period / year before other recognised gains and losses		(368,702)	(63,533)	(432,235)	(772,599)	(9,439)	(782,038)
Gain on revaluations of fixed asset		–	–	–	600,000	–	600,000
Net movement in funds	17	(368,702)	(63,533)	(432,235)	(172,599)	(9,439)	(182,038)
Reconciliation of funds:							
Total funds brought forward		2,410,012	80,725	2,490,737	2,582,611	90,164	2,672,775
Total funds carried forward		2,041,310	17,192	2,058,502	2,410,012	80,725	2,490,737

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 17 to the financial statements.

The Howard League for Penal Reform (Incorporating the Howard Centre for Penology)

Balance sheet

Company no. 00898514

As at 30 June 2025

	Note	As at 30 June 2025		As at 31 June 2024	
		£	£	£	£
Fixed assets:					
Tangible assets	12		3,263		2,423,910
Investments			<u>1,500,000</u>		<u>-</u>
			1,503,263		2,423,910
Current assets:					
Debtors	14	159,927		149,173	
Cash at bank and in hand		<u>468,857</u>		<u>91,933</u>	
		628,784		241,106	
Liabilities:					
Creditors: amounts falling due within one year	15	<u>(73,545)</u>		<u>(174,279)</u>	
Net current assets			<u>555,239</u>		<u>66,827</u>
Total net assets			<u><u>2,058,502</u></u>		<u><u>2,490,737</u></u>
The funds of the charity:	17				
Restricted income funds			17,192		80,725
Designated fund			1,500,000		-
Unrestricted funds			<u>541,310</u>		<u>2,410,012</u>
Total charity funds			<u><u>2,058,502</u></u>		<u><u>2,490,737</u></u>

Approved by the trustees on 26 November 2025 and signed on their behalf by



Tomas Thurogood-Hyde
Interim Chair

The Howard League for Penal Reform (Incorporating the Howard Centre for Penology)

Statement of cash flows

For the year ended 30 June 2025

Reconciliation of net (expenditure) / income to net cash flow from operating activities	12 months to 30-Jun-25 £	13 months 30-Jun-24 £
Net (expenditure) for the reporting period (as per the statement of financial activities)	(432,235)	(182,038)
Depreciation charges	5,459	5,313
Losses on investments	–	3,908
Gain on revaluation of fixed assets	–	(600,000)
Purchase of investments	(1,500,000)	
Purchase of fixed asset	(3,625)	–
Loss on disposal of fixed assets	18,814	
Dividends and interest from investments	(27,069)	(7,057)
Decrease / (increase) in debtors	(10,755)	329,583
Increase / (decrease) in creditors	(100,734)	103,240
Net cash provided by operating activities	(2,050,145)	(347,051)

	Note	2025 £	£	2024 £	£
Cash flows from operating activities					
Net cash provided by operating activities			(2,050,145)		(347,051)
Cash flows from investing activities:					
Dividends and interest from investments		27,069		7,057	
Proceeds from sale of property		2,400,000		–	
Proceeds from sale of investments		–		416,022	
Net cash provided by investing activities			2,427,069		423,079
Change in cash and cash equivalents in the period			376,924		76,028
Cash and cash equivalents at the beginning of the period			91,933		15,905
Cash and cash equivalents at the end of the period			468,857		91,933

Notes to the financial statements

For the year ended 30 June 2025

1 Accounting policies

a) Statutory information

The Howard League for Penal Reform (incorporating the Howard Centre for Penology) is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is First Floor, 75–77 St John Street, London, EC1M 4NN.

b) 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

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

d) Going concern

The Trustees have reviewed the going concern position (as set out in the Trustees' Report), and consider it appropriate for these Financial Statements to be prepared on the going concern basis.

e) 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.

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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donated services

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.

g) Investment income and interest receivable

Investment income and interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the income due from the bank or investment manager.

Notes to the financial statements

For the year ended 30 June 2025

1 Accounting policies (continued)

h) 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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure 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 charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of furthering 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.

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.

• Campaigns, policy & research	25%
• Events, conferences & publications	20%
• Legal services for young people	25%
• Membership income	10%
• Support costs	10%
• Governance costs	10%

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.

Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

• Campaigns, policy & research	60%
• Events, conferences & publications	5%
• Legal services for young people	20%
• Membership income	10%
• Raising funds	5%

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. These costs are split equally between the 5 activities listed above.

k) Operating leases

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

Notes to the financial statements

For the year ended 30 June 2025

1 Accounting policies (continued)

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 if 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:

● Office equipment	10 per cent per annum
● Library books	15 per cent per annum
● Computers	50 per cent per annum

The trustees have adopted a policy of reporting freehold land and buildings at market value. The last full valuation was carried out on 14 December 2023. In May 2024 the property was offered for sale, an offer was accepted for the sum of £2,400,000 and contracts exchanged on 29 July 2024, with completion on 29 November 2024.

An annual impairment review on the property and other fixed assets is undertaken to determine if circumstances indicate that the recoverable value of assets is materially lower than their value in the accounts. Any impairments identified are written off as extra depreciation through the statement of financial activities.

m) **Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

n) **Accrued legal work income (WIP)**

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate.

o) **Debtors**

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

p) **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.

q) **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.

r) **Financial instruments**

The charity only has both basic and non-basic financial assets and financial liabilities. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Non-basic financial instruments are measured at fair value with any gain or loss going to the statement of financial activities.

s) **Pensions**

All staff are auto enrolled in a work place defined contribution pension scheme contributing 10% of gross salary.

2 **Income from donations and legacies**

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Donations	147,787	–	147,787	148,155	–	148,155
Legacies	78,900	–	78,900	66,670	–	66,670
	<u>226,687</u>	<u>–</u>	<u>226,687</u>	<u>214,825</u>	<u>–</u>	<u>214,825</u>

The charity has been notified of a further potentially significant legacy where probate has been granted, but which does not meet the criterion of measurement before the period-end. It is not possible to accurately assess the potential value of this legacy, which had not been received by 26 November 2025.

Notes to the financial statements

For the year ended 30 June 2025

3 Income from charitable activities

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Sigrid Rausing Trust	150,000	–	150,000	15,000	–	15,000
Firebird Foundation	30,000	38,000	68,000	30,000	–	30,000
AB Charitable Trust	70,000	–	70,000	50,000	–	50,000
Treebeard	30,000	20,000	50,000	30,000	–	30,000
Bromley Trust	30,000	10,000	40,000	25,000	–	25,000
Esmée Fairbairn	–	–	–	–	80,000	80,000
Tolkien Trust	30,000	–	30,000	30,000	–	30,000
Annon Charitable Trust	–	5,000	5,000	–	5,000	5,000
Millward Charitable Trust	–	–	–	5,000	–	5,000
Henri Rossi	–	–	–	100,000	–	100,000
Henry Smith Charitable Trust	–	50,000	50,000	–	–	–
City Bridge Charitable Trust	–	105,000	105,000	–	–	–
Mishcon De Reya	10,000	–	10,000	–	–	–
John Armitage Charitable Trust	40,000	–	40,000	–	–	–
Sub-total for campaigns, research & policy	390,000	228,000	618,000	285,000	85,000	370,000
Income from sales of publications	–	–	–	118	–	118
Sub-total for sale of publications	–	–	–	118	–	118
Allen & Overy	–	10,000	10,000	–	–	–
29th May Charitable Trust	–	5,000	5,000	–	–	–
Barrow Cadbury	–	–	–	–	500	500
The Legal Education Trust	–	–	–	–	25,770	25,770
BBC Children in Need	–	38,000	38,000	–	22,000	22,000
Millward Charitable Trust	–	–	–	–	5,000	5,000
Legal services for young people	25,829	15,500	41,329	63,183	2,000	65,183
Sub-total for Legal services for young people	25,829	68,500	94,329	63,183	55,270	118,453
Membership subscriptions	119,177	–	119,177	131,719	–	131,719
Income tax recoverable on subscriptions / donations	39,936	–	39,936	62,180	–	62,180
Sub-total for Membership income	159,113	–	159,113	193,899	–	193,899
Total income from charitable activities	574,942	296,500	871,442	542,200	140,270	682,470

4 Income from other trading activities

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Royalties for publications	13,720	–	13,720	14,631	–	14,631
	13,720	–	13,720	14,631	–	14,631

5 Income from investments

	Unrestricted	Restricted	2025 Total	Unrestricted	Restricted	2024 Total
	£	£	£	£	£	£
Income from stocks and shares	10	–	10	4,843	–	4,843
Interest receivable	27,059	–	27,059	2,214	–	2,214
	27,069	–	27,069	7,057	–	7,057

Notes to the financial statements

For the year ended 30 June 2025

6a Analysis of expenditure (current year)

	Cost of raising funds £	Campaigns, research & policy £	Events, conferences & publications £	Legal service for young people £	Membership £	Governance costs £	Support costs £	2025 Total £
Staff costs (Note 8)	66,587	496,123	19,708	395,425	70,793	54,864	137,380	1,240,880
Other staff costs	–	235	–	2,288	–	25	1,773	4,321
Travel & Subsistence	–	2,212	–	2,117	–	818	–	5,147
Publication costs	–	824	–	–	–	–	–	824
Publicity & dissemination	195	24,585	–	4,533	–	–	2,951	32,264
Professional/Consultancy fees	–	30,417	–	2,289	5,200	5,000	45,183	88,089
Office and other expenses	–	–	635	2,977	–	–	18,888	22,500
Premises expenses	–	–	–	7,025	–	–	68,439	75,464
Miscellaneous expenses	–	–	–	767	–	–	2,449	3,216
Equipment purchase	–	–	–	–	–	–	6,481	6,481
Irrecoverable VAT	–	–	–	–	–	–	19,185	19,185
Equipment maintenance	–	–	–	5,253	–	–	21,185	26,438
Bank Charges	–	–	–	–	–	–	8,346	8,346
Loss on disposal	–	–	–	–	–	–	18,814	18,814
Audit & accountancy	–	–	–	–	–	13,725	–	13,725
Depreciation	–	–	–	–	–	–	5,459	5,459
	66,782	554,396	20,343	422,674	75,993	74,432	356,533	1,571,153
Support costs	17,826	213,920	17,827	71,307	35,653		(356,533)	
Governance costs	14,886	14,887	14,886	14,887	14,886	(74,432)		
Total expenditure 2025	99,494	783,203	53,056	508,868	126,532	–	–	1,571,153

Notes to the financial statements

For the 13 months ended 30 June 2025

6b Analysis of expenditure (prior year)

	Cost of raising funds £	Campaigns, research & policy £	Events, conferences & publications £	Legal service for young people £	Membership £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 8)	93,888	587,878	26,060	502,466	68,382	52,902	109,764	1,441,340
Other staff costs	–	309	–	2,159	–	–	3,700	6,168
Travel & Subsistence	–	5,158	–	2,532	–	2,030	352	10,072
Publication costs	–	450	–	4,940	1,372	–	762	7,524
Publicity & dissemination	195	12,052	–	–	–	–	2,622	14,869
Professional/Consultancy fees	–	38,802	–	11,791	35,206	1,750	–	87,549
Investment managers fees	287	–	–	–	–	–	–	287
Office and other expenses	–	474	–	2,709	–	–	22,006	25,189
Premises expenses	–	–	–	7,975	–	–	35,747	43,722
Miscellaneous expenses	–	29	–	371	–	92	1,499	1,991
Equipment purchase	–	–	–	–	–	–	–	–
Irrecoverable VAT	–	–	–	–	–	–	2,747	2,747
Equipment maintenance	–	–	–	7,457	–	–	30,143	37,600
Bank Charges	–	–	–	–	–	–	5,936	5,936
Audit & accountancy	–	–	–	–	–	16,775	–	16,775
Depreciation	–	–	–	–	–	–	5,313	5,313
	94,370	645,152	26,060	542,400	104,960	73,549	220,591	1,707,082
Support costs	11,030	132,354	11,030	44,118	22,059		(220,591)	–
Governance costs	14,710	14,709	14,710	14,710	14,710	(73,549)	–	–
Total expenditure 2024	120,110	792,215	51,800	601,228	141,729	–	–	1,707,082

Notes to the financial statements

For the year ended 30 June 2025

7 Net expenditure for the period

This is stated after charging:

	2025 £	2024 £
Depreciation	5,459	5,313
Operating lease rentals:		
Equipment	4,268	7,111
Premises	17,263	-
Auditor's remuneration (excluding VAT):		
Audit	13,725	16,775

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

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	1,019,940	1,190,725
Social security costs	119,066	131,590
Employer's contribution to defined contribution pension schemes	101,874	119,025
	1,240,880	1,441,340

The following number of employees received employee benefits (excluding employer pension costs) during the period between:

	2025 No.	2024 No.
£60,001 – £70,000	-	1
£70,001 – £80,000	-	1
£80,001 – £90,000	1	2
£90,001 – £100,000	1	-
£100,001 – £120,000	-	-
£120,000 – £140,000	1	1

The total employee benefits including pension contributions and employers national insurance of the key management personnel were £448,121 (2024: £530,281)

Total termination costs in the period were £nil (2024: £nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the period (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £818 (2024: £1,188) incurred by 1 (2024: 2) members relating to attendance at meetings of the trustees.

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the period was as follows:

	2025 No.	2024 No.
Raising funds	2	2
Campaigns, policy & research	7	8
Events conferences & publications	1	1
Legal services for young people	6	7
Membership	1	1
Support	2	2
Governance	1	1
	20	22

Notes to the financial statements

For the year ended 30 June 2025

10 Related party transactions

Aggregate donations from related parties were £0 (2024: £0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

During the reporting period, the charity benefitted from two loans from two trustees. interest free, to cover a cash shortfall. The loans were repaid on completion of the sale of the property in December 2024. The trustees did not participate in any financial decisions during the period the loans were outstanding.

11 Taxation

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

12 Tangible fixed assets

	Freehold property £	Computers £	Office Equipment £	Library books £	Total £
Cost or valuation					
At the start of the period	2,400,000	42,015	69,602	2,018	2,513,635
Additions	–	–	3,625	–	3,625
Disposals	(2,400,000)	(2,254)	(66,318)	–	(2,468,572)
At the end of the period	–	39,761	6,909	2,018	48,688
Depreciation					
At the start of the period	–	42,015	45,693	2,017	89,725
Charge for the period	–	–	5,459	–	5,459
Depreciation released	–	(2,254)	(47,505)	–	(49,759)
At the end of the period	–	39,761	3,647	2,017	45,425
Net book value					
At the end of the year	–	–	3,262	1	3,263
At the start of the year	2,400,000	–	23,909	1	2,423,910

The property was sold on 29 November 2024 for £2,400,000.

13 Listed investments

	2025 £	2004 £
Fair value at the start of the period	–	419,930
Additions at cost	1,500,000	–
Disposal proceeds	–	(416,022)
Cash	–	–
Net (loss) on investments	–	(3,908)

14 Debtors

	2025 £	2024 £
Other debtors	61,250	52,722
Accrued Legal work income	46,284	48,509
Disbursements	12,054	4,725
Accrued income	40,339	43,217
	159,927	149,173

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Loan	–	100,000
Trade creditors	5,149	21,345
Taxation and social security	31,246	30,920
Accruals	37,150	22,014
	73,545	174,279

Notes to the financial statements

For the year ended 30 June 2025

16a Analysis of net assets between funds (current period)

	General unrestricted £	Designated funds £	Restricted £	Total funds £
Tangible fixed assets	3,263	1,500,000	–	1,503,263
Net current assets	538,047	–	17,192	555,239
Net assets at 30 June 2025	541,310	1,500,000	17,192	2,058,502

16b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated property funds £	Restricted £	Total funds £
Tangible fixed assets	23,910	2,400,000	–	2,423,910
Net current assets	(80,725)	–	80,725	–
Net assets at 30 June 2024	(56,815)	2,400,000	80,725	2,423,910

17a Movements in funds (current period)

	At 1 June 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 June 2025 £
Restricted funds:					
Legal work (Adviceline)	15,146	58,825	(71,521)	–	2,450
Sentencing	–	80,000	(80,000)	–	–
Prison Radio Association	–	5,000	(5,000)	–	–
Women on Remand	–	38,000	(32,933)	–	5,067
PAVA Spray litigation	–	9,675	–	–	9,675
Improving justice outcomes	–	105,000	(105,000)	–	–
Racial disparity research	65,579	–	(65,579)	–	–
Total restricted funds	80,725	296,500	(360,033)	–	17,192
Unrestricted funds:					
Designated property funds:					
Property fair value reserve fund	1,750,000	–	(1,750,000)	–	–
Property historic cost fund	650,000	–	(650,000)	–	–
Total designated property funds	2,400,000	–	(2,400,000)	–	–
Total designated funds	2,400,000	–	(2,400,000)	–	–
General funds	10,012	–	(10,012)	–	–
Total unrestricted funds	2,410,012	–	(368,702)	–	2,041,310
Total funds	2,490,737	–	(432,235)	–	2,058,502

17b Movements in funds (prior period)

	At 1 May 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 June 2024 £
Restricted funds:					
Legal work (Adviceline)	–	29,000	(13,854)	–	15,146
Big Lottery – Legal work	4,000	–	(4,000)	–	–
Sentencing– young adults	–	500	(500)	–	–
The Legal Education Trust	–	25,770	(25,770)	–	–
Reducing arrests of women	–	5,000	(5,000)	–	–
Crime & problem gambling	6,827	–	(6,827)	–	–
Racial disparity research	79,337	80,000	(93,758)	–	65,579
Total restricted funds	90,164	140,270	(149,709)	–	80,725
Unrestricted funds:					
Designated property funds:					
Property fair value reserve fund	1,150,000	600,000	–	–	1,750,000
Property historic cost fund	650,000	–	–	–	650,000
Total designated property funds	1,800,000	600,000	–	–	2,400,000
Total designated funds	1,800,000	600,000	–	–	2,400,000
General funds	782,611	788,682	(1,561,281)	–	10,012
Total unrestricted funds	2,582,611	1,388,682	(1,561,281)	–	2,410,012
Total funds	2,672,775	1,528,952	(1,710,990)	–	2,490,737

Notes to the financial statements

For the year ended 30 June 2025

17 Movements in funds (continued)

Purposes of restricted funds

Legal work (Adviceline)

Specialist adviceline for young people in custody.

Prison radio association

To promote the work of the Howard League for Penal Reform in prisoners on Prison Radio, working in collaboration with Prison Radio Association.

Sentencing – young adults

A review of sentencing judgments for young adults.

Reducing arrests of women

Programme for reducing arrests of women.

Crime and Problem Gambling

This is a 3 year commission to look into the between problem gambling and crime, it commenced in January 2019. Due to the pandemic period the commission will conclude in March 2023.

The Legal Education Trust

Matched funding for Justice First Fellowship for caseworker in the Legal team 2 years started January 2020 and completed February 2024, with 2 trainees over the 4 years.

Big Lottery – Legal work

Participation work delivered by the legal team over 3 years – started March 2020

Racial disparity research

This is a 3 year project started May 2022 funded by Esmee Fairbairn to investigate the racial disparity in the youth justice estate. The project finished in May 2025.

Ending remand for women

The design phase and further research related to understanding the reasons why women are remanded to custody in England and Wales , working in collaboration with other organisations.

Property

The value of the original restricted donation towards the purchase of the office. See transfers between funds note below.

Property fair value reserve

Demonstrates the gain on the property revaluation compared to its historic cost.

PAVA Spray Litigation

The Howard League for Penal Reform begun proceedings in the High Court to challenge the rollout of the use of PAVA spray, fundraising campaign was launched on Crowd justice platform to fund the legal challenge and the supporting campaign.

Improving justice outcomes

4-year project towards improving justice and outcomes for Londoners engaged in and leaving the criminal justice system.

Designated Fund

Designated fund is the proceeds from the sale of the property, which is held in long term investment fund.

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Office lease		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Less than one year	45,085	–	5,479	7,111
One to five years	167,425	–	23,287	3,760
	212,510	–	28,766	10,871

19 Legal status

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 limited to £1.