

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

England & Wales · Charity number 1048152

## Details

---

**Other names** P O P S

**Status** Registered

**Legal form** Charitable company

**Company number** [03067385](#)

**Registered** 1995-07-20

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Valentine House  
1079 Rochdale Road  
Manchester  
M9 8AJ

**Phone** 01617021000

**Email** [mail@partnersofprisoners.co.uk](mailto:mail@partnersofprisoners.co.uk)

**Website** [www.partnersofprisoners.co.uk](http://www.partnersofprisoners.co.uk)

## Activities

---

**Objects:** 5.1 THE ADVANCEMENT OF EDUCATION AND TRAINING AND THE RELIEF OF POVERTY AND SICKNESS AMONG PERSONS WHO ARE SUFFERING OR WHO HAVE SUFFERED A LEGAL RESTRICTION ON THEIR LIBERTY IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT OR THROUGH ANY MEANS WHATEVER AND THE FAMILIES OF SUCH PERSONS IN SUCH WAYS AS THE TRUSTEES THINK FIT; AND 5.2 TO FURTHER AND PROMOTE THE STUDY OF AND RESEARCH INTO ALL ASPECTS AND METHODS OF THE PREVENTION OF CRIME AND DELINQUENCY AND TO OBTAIN AND MAKE RECORDS AND DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH FOR THE BENEFIT OF THE PUBLIC.

**Activities:** The advancement of education and training and the relief of poverty and sickness among persons who are suffering, or who have suffered, a legal restriction on their liberty in a penal or correctional establishment, or through any means whatsoever, and the families of such persons in such ways the trustees think fit.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,068,818	£2,062,291	£1,002,270	87
2024-03-31	£1,855,771	£1,765,935	£995,743	110
2023-03-31	£1,611,101	£1,441,228	£1,059,936	90
2022-03-31	£804,736	£994,815	£736,033	51
2021-03-31	£1,118,506	£1,003,608	£804,207	68

## Trustees

Name	Role	Appointed
<b>Beverley Thompson-Brown</b>	Chair	2026-01-01
Amanda Ordish		2026-01-01
Barry Flanagan		2025-06-01
Chris Fitzgerald		2022-09-15
GUY GRANT		2021-06-21
Miriam Raines		2026-01-01
William Downs		2015-06-19
Yolande Joubert		2025-06-19

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

England & Wales - Charity number 1048152

---

# Accounts

---



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2025**

**Company Registration Number 3067385  
Charity Number 1048152**

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Financial Statements  
Year ended 31 March 2025**

---

<b>CONTENTS</b>	<b>Page</b>
Company information	1
Trustees' Annual Report	2 - 12
Independent auditors' report	13-16
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 34

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Company Information**

**31 March 2025**

---

**Registered charity name:** Partners of Prisoners and Families Support Group

**Company registration number:** 3067385

**Charity number:** 1048152

**Registered office:** Valentine House  
1079 Rochdale Road  
Blackley  
Manchester  
M9 8AJ

**Board of Trustees:** Raymond Hill (Chair)  
Sarah Cooke (Resigned 19<sup>th</sup> June 2025)  
Lauren Hall (Resigned 19<sup>th</sup> February 2025)  
Richard Rowley (Resigned 19<sup>th</sup> June 2025)  
Guy Grant  
Barry Flanagan (Appointed 1<sup>st</sup> June 2025)  
Chris Fitzgerald

**Auditors:** Mitchell Charlesworth (Audit) Limited  
Accountants  
Registered Auditor  
3<sup>rd</sup> Floor  
44 Peter Street  
Manchester  
M2 5GP

**Bankers:** Unity Trust Bank plc  
Nine Brindley Place  
Birmingham  
B1 2HB

**Solicitors:** Shoosmiths Solicitor  
XYZ Building  
2 hardman Boulevard  
Spinningfields  
Manchester M3 3AZ

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

#### **Year ended 31 March 2025**

---

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

#### **Purposes and activities**

The charity's purposes are:

- 1) The advancement of education and training and the relief of poverty and sickness among persons who are suffering, or who have suffered, a legal restriction on their liberty in a penal or correctional establishment, or by any other remit we process, and the families of such persons in such ways the Trustees think fit, and
- 2) To further promote the study of, and research into, all aspects and methods of the prevention of crime and delinquency, and to obtain and make records of, and disseminate the useful results of such research for the benefit of the public.

These purposes are delivered by following the current mission statement:

Partners of Prisoners and Families Support Group (POPS) aim to provide a variety of services to support anyone who has a link with someone in prison, prisoners, and other agencies. POPS provide assistance to these groups for the purpose of enabling families to cope with the stress of arrest, sentencing, imprisonment and release.

POPS is a proactive organisation and recognises the ever-changing needs of those it supports, especially in the light of the major changes taking place externally within the Criminal Justice System (CJS) and associated public services. These needs and the increasing potential for growth in demand for the services we provide, have formed the backdrop for the development and implementation of our three-year Strategic Plan (POPS: 2023-2026) and organisational staffing and service restructure.

The four strategic priorities in the 2023/2026 strategic plan are as follows:

- Increase the focus of responsibility for supporting families of those in the justice system, to a wider range of agencies.
- Publicly promote the value of supporting families earlier to prevent their experience of the justice system, focusing on better outcomes.
- To formulate an effective and efficient organisational staff structure to ensure the success of the strategy.
- To identify future funding pipelines to support the work we undertake.

#### **Public benefit statement**

The Trustees are clear that the purposes of Partners of Prisoners and Families Support Group are carried out for public benefit. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the purpose and objectives and when planning the future activities. In particular, the Trustees will consider how planned activities will contribute to the aims and objectives they have set.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2025** [Continued]

---

### **Achievements and Performance**

POPS' HMPPS contracted services across 13 public sector prisons will continue until 2027, with an additional family service contract with private sector organisation, Serco, at HMP Fosse Way in Leicestershire contracted until 2033.

During the financial year, POPS was successful in securing an additional contract with Serco, HMP Ashfield, Bristol which commenced in November 2024 and is expected to continue until 2034. POPS was invited by Serco to submit 3 three additional family service bids. Serco is currently awaiting the contract award announcement for these establishments from HMPPS, who is the commissioner of the private sector prison contacts

The commissioned IRS Wellbeing Service continues to provide support to people on probation and their families, this service is delivered at the 10 wellbeing hubs across Greater Manchester.

POPS' Women's Service, as part of the Greater Manchester Women's Support Alliance, continues to deliver gender specific support for women from the Oldham area of Greater Manchester who are impacted by the criminal justice system.

Both the Wellbeing Family Service contract and Women Service contracts have been extended until 31 March 2026 to enable the commissioners, Probation Service and Greater Manchester Combined Authority to consider specifications for future commissioning.

The Women's Need Risk Assessment (WRNA), which is funded by JABBS, has continued to be an integral part of the support interventions at the Women's Centre in Oldham. The findings of this assessment pilot project will conclude at end of January 2026.

POPS continues to operate its core business requirements utilising a 'home working' policy plan which has been effective by ensuring daily telephone and online contact with key staff, regular online staff team support meetings and daily catch ups via email and in person. POPS' building at 1079 Rochdale Road was refurbished due to a large water leak causing internal damage and the tenants (MCC Youth Justice Team North) vacated the premises whilst work was undertaken. The tenancy returned to the building in August 2024. A revision of the lease arrangements was undertaken prior to the tenant's return.

A new two-year lease was agreed and signed by both POPS and the tenants. A review of the current lease is due August 2025.

At strategic level, POPS retained regular contact with its commissioners and funders via regular meetings to ensure contractual compliance and to negotiate variations to contractual requirements to enable delivery to continue and adapt to suit the needs of the Commissioner and the people it supports.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

Trustees Annual Report  
Year ended 31 March 2025 [Continued]

---

### Partnerships

POPS continued to develop the concept of a “Continuum of Care” for those in prison, those who are on community sentence, their families, and their children, as they progress through the various stages of the Criminal Justice System, including the communities they live in and return to.

- POPS continued our working relationship with Big Life group who are responsible for the overall co-ordination of the new IRS (Integrated Resettlement Services) Greater Manchester Community Welfare offer to People on Probation, for which POPS are the sub- contracted provider of services to people on probation and their families covering all areas within Greater Manchester.
- POPS continued to develop a working relationship with the Greater Manchester Women’s Support Alliance, to deliver and develop women specific services to women in Oldham via the Farida Women’s Centre.
- POPS has continued to develop partnerships with Manchester Local Authority Family Hubs. POPS received a small amount of funding (£12k) to pilot the delivery specific support for families in the criminal justice system. A POPS’ family Support worker is present in each of the two LS Family Hubs in Manchester one day per week.
- POPS’ partnership with Serco continues to develop. POPS has partnered with Serco on 3 new bids during 2024-25. Bids for HMP Rye Hill, HMP Dovegate and HMP Doncaster are pending announcement of commissioning outcome. If successful, the contracts will mobilise between October 2025 and January 2026.
- POPS continues to deliver Hidden Sentence training; this has been delivered to staff in all the prison establishments that POPS operates at. Also delivered to POPS’ staff and volunteers as part of the induction process. Hidden Sentence remains a commercial opportunity and is offered to a range of partner organisations e.g. Local Authorities.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2025 [Continued]

POPS updated the current Quality Cycle to be inclusive of legislative changes and data protection requirements –



# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

**Year ended 31 March 2025** [Continued]

---

#### **Leadership and Management**

##### **Strategic plan**

POPS has continued to deliver in line with our 2023/2026 strategic plan. As part of this plan to support growth, significant consideration was given to the staffing requirements of the organisation to ensure it is appropriately positioned and robust to achieve the growth and objectives set out within the plan.

The focus of the staffing review was the core business staffing team. In addition to the need to strengthen the core business team. It was proposed to strengthen executive team with the creation of 3 new posts:

- Director: to ensure the efficient, effective leadership and legal management of the organisation.
- Assistant Director Core Business; to oversee staff core functions of Finance, HR, Health & Safety, ICT, Communications and Building Facilities Management.
- Assistant Director role was also proposed to oversee Service Delivery; Performance Management; Contract Compliance and Business Development.

In addition, it was proposed to strengthen the front-line staff team with the introduction of a third Operations Manager to oversee direct delivery commissioned contracts.

Following considerable analysis, and proposal for new core staff team structure was presented to the board, this included associated costings. The proposal was accepted by POPS' trustees. The POPS' Chair of Trustees, Ray Hill, chaired a subcommittee of two trustees to oversee the restructuring process.

The restructuring process commenced in July 2024 with the proposed new structure presented to core staff team. The process concluded in December 2024. The outcome was that a new Operations Manager was appointed in September 2024. The roles of CEO and Head of Operations were made redundant. POPS' CEO declined the opportunity to take up the offer of alternative employment so therefore served the contractual notice period and left the organisation on 15<sup>th</sup> April 2025. Following the implementation of the appropriate employment law process, Lynn Kelly was appointed as Director and took up post from 1st January 2025. Peter Calvert was recruited to the role of Assistant Director Core Business; Emma Guerreiro was recruited to the post of Assistant Director Services and Business Development. Both Assistant Directors took up their posts on 6<sup>th</sup> January 2025.

As part of POPS strategic plan 2023-26, POPS Exec team and Trustees took the decision to review and refresh the organisation's brand image and the website capability and content. This was to ensure the outward-facing branding and communications platforms of the organisation reflect who POPS is now and to ensure the marketing and communications collateral of the organisation is fit for purposes to support future development and growth. Within the financial year and with the approval of the board, we engaged T34 Design to take forward our rebranding and website development project. Since that time, we have instigated the discovery phase, developing and distributing surveys to families POPS supports, to POPS' staff and trustees, and over 60 external stakeholders. The process concluded in June 2025; the new brand identity will be launched September 2025. This will include:

- A new logo and visual style
- A reimagined website focused on the people we support
- Updated templates and communication tools

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report** **Year ended 31 March 2025 [Continued]**

---

#### **Human Resources**

POPS ended the financial period with an employed staff capacity, including unfilled vacancies, of 98 and a team of 8 volunteers. This was an increase in staff capacity of 7 on the year 2023/24.

Following the appointment of POPS' former HR Manager, Peter Calvert, to the role of Assistant Director, POPS reviewed the HR requirements of the organisation. POPS HR Assistant, Katie Riley, was offered the opportunity of trainee HR Officer with POPS fully funding the CIPD L3 HR qualification. Katie has commenced this qualification and is due to complete the qualification in April 2026.

POPS has outsourced the Employment Law legal advice and support through our insurers to include a Commercial Assistance and Legal Advice Policy. The policy became effective from 1<sup>st</sup> April 2025, this gives access to the legal advice 24-hour helpline to assist in the day-to-day running of the business. This policy covers matters such as Staff Employment; Prosecutions; Discrimination in the Workplace, Health & Safety.

POPS' Quality Cycle, (QC) has been revised to reflect the new governance, management and compliance reporting structure. The QC ensures we remain legally compliant and a robust and fair employer. All the terms and conditions of service (contractual and non-contractual) are reviewed yearly via POPS' Quality Cycle and updated appropriately to be in line with current legislation.

During the financial year 23/24 POPS invested in developing online staff training and development portal to provide mandatory and additional learning opportunities for POPS staff. The training platform was fully rolled out in September 2024 and is now an embedded part of the staff induction and training process.

#### **Financial review**

Gross Income was £2,068,818 (2024: £1,855,771) that was £23,789 below budget (2024: £123,208 below budget) and £213,047 (2024: £244,670) higher than the last financial year.

Expenditure for the year was £2,062,291 (2024: £1,765,935) that was £13,991 over budget (2024: £114,740 under budget) and £296,356 (2024: £324,707) higher than last year. There was a surplus for the year of £6,527 (2024: £89,836) versus a budget surplus of £44,308 (2024: £148,108).

The total reserves of the charity at the end of the financial year are £1,002,270 (2024: £995,743). This has been split between a general fund of £688,365 (2024: £684,811), designated funds of £275,000 (2024: £275,000) and restricted funds of £38,905 (2024: £35,932).

The designated funds consist of: Building Maintenance/Security £15,000; IT Maintenance £15,000; HR & Consultancy Fund £15,000; Governance & Trustee Recruitment/Training £5,000; Quality Standards £15,000; Staff Development £10,000; Restructure £200,000

POPS has delivered its financial targets according to the budget. This secure financial situation will allow POPS to commit some of its reserve strength in the coming year to further develop the potential and expansion of charitable activities.

#### **Investment policy for surplus funds**

POPS intends to pursue the assistance of a Wealth Management Agency (Sedulo) to consider how the charity maintains the financial security of its reserve funds and to consider the benefits of secure financial investments, i.e. place monies up to 85k in three or more new banking institutions and to further consider longer term investment of reserve funds. However, changes to the current trustees means this process has been paused to obtain the authorisation and ID validation from new trustees in order to proceed with the opening of accounts.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2025 [Continued]

---

### Investment policy for surplus funds (continued)

The policy is to maintain sufficient funds in current accounts (at present with Unity Trust Bank and Virgin Money) to ensure a minimum of two month's planned expenditure is covered, in the unlikely event that no future income is received.

Thereafter, surplus funds are deposited in the safest banks, as defined by ratings agencies, and always within the Financial Services Compensation Scheme level (currently £85,000) per account.

The level of Surplus Funds is assessed and reviewed on a quarterly basis and reported to the Board of Trustees. Bank ratings are checked annually.

Any recommendations for changes to Surplus Funds deposits, to increase/decrease values or to switch to alternative accounts, are put before the Board for authorisation.

### Investment powers and policy

The charity has a policy of prudent investment of surplus funds.

### Reserves Policy

POPS has an agreed reserves policy that supports the maintenance of free reserves of between three and six months of the resources expended. The purpose of the Reserves Policy is for POPS to ensure the stability of the organisation to achieve its mission and to use to invest in POPS' building, staff, resources and equipment. POPS separates its reserve fund into two dedicated areas:

- **Emergency Reserve:** sudden increase in expenditure, unanticipated loss of income, and to cover circa 6 months' running costs.
- **Opportunity Reserve:** is intended to provide funds to meet specific opportunities that further the Mission of POPS. It is also intended as a source of internal funds available for organisation capacity building, such as strategic staff development, investment in POPS' staffing infrastructure, and the maintenance of POPS assets (Head Office building) and will be reviewed periodically by the POPS Board of Trustees.

### Authority to use reserves

The Director will submit a request to the Board to utilise some/all of the Emergency Reserves Fund at the point where the loss of any contract has rendered the organisation reliant on such funds for a designated period of time. The request will include the determination of the use of the funds and plans for replenishment and will include the identification and analysis of risk and a full recovery plan. The organisational goal is to replenish the funds within an agreed period to restore the Emergency/Opportunity Reserve fund to the minimum target.

Authority for the use of one month's equivalent expenditure to Head Office costs is delegated to the Director in consultation with the Chair of the Board of Trustees for use in extraordinary circumstances relating to the proposed use of any emergency funds to allow for all running costs to be accounted for in the period of negotiation.

### Reporting and monitoring

The Director is responsible for assuring that the Reserve Funds are maintained and used only as described in this policy. Upon approval for the use of any Reserve Funds, the Director and Finance Department will maintain records of the use of the funds and plans for replenishment. Regular reports back to the Board of Trustees on the progress for restoring the fund back to the minimum amount may also be required.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Trustees' Annual Report

Year ended 31 March 2025 [Continued]

---

#### Review of policy

This policy will be reviewed every three years as part of the Strategic Planning Process, by the Director, Assistant Directors, Finance Manager, and Chair of Trustees, or sooner if warranted by internal or external events or changes.

#### Relationship to other Policies

POPS shall maintain the following Board approved policies, which may affect the creation, sufficiency and management of the Reserves Fund:

Financial Strategy  
Strategic Plan  
Risk Management Policy  
Investment Statement

For this document the following information applies as at 31 March 2025:

<b>Reserve Summary</b>	<b>£</b>
Total Reserves (including fixed assets)	1,002,270
Property and fixed assets	(97,308)
Current Assets less Current Liabilities	<u>904,962</u>
Assigned Costs:	
Head Office Salary cost for six months	
Redundancies	
Head Office Running costs for six months	
Legal/Estate Agent fees	
	<u>324,202</u>
Creditors	30,000
Designated Funds	75,000
Total six months running cost	<u>429,002</u>
Opportunity Funds	<u>475,760</u>

#### Structure, Governance and Management

##### Governing document

POPS is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12/06/1995 as amended by special resolutions dated 12/08/2002 and 15/09/2003, and new articles adopted by special resolution dated 18/03/2013 as registered at Companies House on 08/04/2013.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2025** [Continued]

---

### **Governance**

POPS' Trustees continued to meet online with full board meetings taking place four times per year. A dedicated sub-committee was established in June 2024 by POPS' Chair, Ray Hill, to oversee the core staff team restructuring. The subcommittee comprised of Ray Hill (Chair), Richard Rowley and Guy Grant. Ray Hill chaired the interview panels for the recruitment of the Assistant Directors in December 2024. An online Trustee pathway was developed on POOS' in-house staff training platform; this was introduced as an integral part of the trustee onboarding process.

From January 2025, POPS' Chair, Ray Hill, met bi-monthly with Lynn Kelly to oversee and support the transition and handover from the outgoing CEO and the embedding of the Director role. This was supplemented by consistent email and telephone communications in between in-person meetings.

During the year, POPS' CEO and subsequent Director meet with the Chair of Trustees outside of the Board meeting. During these meetings a revised reporting template was discussed to ensure trustees are furnished with the data and narrative information they require to ensure financial probity, risk management, progress against the organisation's strategic plan and contractual compliance and performance. The new format was agreed by all trustees at the board meeting March 2025 and will come into effect from 1<sup>st</sup> April 2025.

### **Appointment of trustees**

One third of the members of the Board of Trustees are retiring by rotation at the annual general meeting. Retiring members can apply to be re-elected. Three of POPS' current trustees, Ray Hill, Richard Rowley and Sarah Cook, will naturally come to the end of their elected tenure in June 25.

POPS embarked on a trustee recruitment campaign in February 2025 to replace the retiring trustees and to further expand the trustee board and the skills and knowledge base of overall governance.

Selected prospective trustees complete an application form and are interviewed by the Chair of the Board and the Director before being proposed to the Board of Trustees for acceptance as a new Board Member.

Barry Flanagan and Amanda Ordish have completed the recruitment and onboarding process and will join POPS Board of Trustees in June and September 25 respectively. Three additional applications are currently in progress with a view to further trustee appointments from September 2025.

It is the intention to continue to expand the number of Trustees to introduce additional skills to complement those of the existing Board of Trustees.

### **Trustee induction and training**

New trustees are provided with a comprehensive induction pack and undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, decision making processes, the business plan and recent financial performance of the charity. POPS Trustees undertake the Trustee Learning Pathway on POPS in house Training Platform, Charity Learning.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Additional communication systems have been initiated in order to have contact with trustees outside of statutory meeting: i.e. designated sub-groups, and any required exceptional board meetings. POPS are looking to develop a Trustee Champion model that will allow Trustees to participate in between meetings, if required, on operational matters that are matched to their specialist interest.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Trustees' Annual Report Year ended 31 March 2025 [Continued]**

---

### **Directors and Trustees**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees who served the company during the period were as follows:

#### **Key management personnel: Trustees and Directors**

Chair: Raymond Hill

Sarah Cooke (Tenure ended June 2025)  
Lauren Hall (Resigned 19<sup>th</sup> February 2025)  
Richard Rowley (Tenure ended June 2025)  
Barry Flanagan (Appointed 1<sup>st</sup> June 2025)  
Guy Grant  
Chris Fitzgerald

#### **New Trustees pending**

Amanda Ordish to join in September 2025

#### **Key management personnel: Principal staff**

Chief Executive Officer: Diane Curry OBE (Until 31 December 2024) – Succeeded by Lynn Kelly Director from 1<sup>st</sup> January 2025

- Continue to Invest in POPS' current and future staffing group to offer support, guidance, and training to enable them to support the people we offer services to
- Recruiting new Trustees with identified skills and to develop Trustee 'champions' to support the organisation within their identified and specialist interest areas
- Engage diverse funders of POPS services to recognise the associated needs of prisoners, prison leavers, their families, and their children
- Continue to promote the value of the "lived experience" as an asset within the organisation and the wider field
- Expand our services into new geographical areas to meet specific local needs, by developing new and existing partnerships.
- Launch POPS' new branding and website to ensure POPS' message is visible to a wider audience and offers up to date /interactive information to all who use it
- To use POPS' capital investment (building) to provide additional income
- To develop services and interventions to offer earlier help to families impacted by the justice system.
- To commence the process of consultation with key stakeholders to consider POPS' organisational strategy from 2026 to 2030.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Trustees' Annual Report Year ended 31 March 2025 [Continued]**

---

### **Trustees' Responsibilities**

The Trustees (who are also directors of POPS for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

In so far as the Trustees are aware:

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

### **Auditors**

Mitchell Charlesworth (Audit) Limited have been re-appointed as auditors for the ensuing year.

### **Signed by order of the Trustees**



.....  
**Raymond Hill**  
Chairman

26/09/2025

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**

#### **Year ended 31 March 2025**

---

#### **Opinion**

We have audited the financial statements of Partners of Prisoners and Families Support Group (the 'charitable company') for the year-ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *the Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 company'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 Trustees are responsible for the 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group** **Year ended 31 March 2025**

---

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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, is detailed below.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**

#### **Year ended 31 March 2025**

---

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

#### **Identifying and assessing potential risks related to irregularities**

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

- the nature of the sector, control environment and organisation performance;
- the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their 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 of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to the completeness of cash-based income as well as the timing of the recognition of income.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory frameworks that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included:

Safeguarding, the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102), and the Companies Act 2006.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**

#### **Year ended 31 March 2025**

---

#### **Audit response to risks identified**

As a result of performing the above, we identified the timing of the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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 Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Alison Buckley (Senior Statutory Auditor)**  
**Mitchell Charlesworth (Audit) Limited**  
**Accountants**  
**Statutory Auditor**  
**3<sup>rd</sup> Floor**  
**44 Peter Street**  
**Manchester**  
**M3 5GP**

**Dated:** 29/09/2025

**Mitchell Charlesworth (Audit) Limited is eligible to act as auditors in terms of Section 1212 of the Companies Act 2006**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities (including income and expenditure account)**  
**Year ended 31 March 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income</b>							
Grants and donations	5	325	319,193	319,518	1,404	362,604	364,008
<i>Income from charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	6	296,670	1,407,365	1,704,035	149,588	1,278,918	1,428,506
Investment income	7	2,563	-	2,563	2,615	-	2,615
Other income							
<i>Income from facilities and services:</i>							
Other income	8	8,178	-	8,178	6,900	-	6,900
Rental income	8	34,524	-	34,524	53,742	-	53,742
<b>Total income</b>		<b>342,260</b>	<b>1,726,558</b>	<b>2,068,818</b>	<b>214,249</b>	<b>1,641,522</b>	<b>1,855,771</b>
<b>Expenditure</b>							
<i>Costs of raising funds:</i>							
<i>Expenditure on charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	9	210,706	1,851,585	2,062,291	103,562	1,662,373	1,765,935
<b>Total expenditure</b>		<b>210,706</b>	<b>1,851,585</b>	<b>2,062,291</b>	<b>103,562</b>	<b>1,662,373</b>	<b>1,765,935</b>
<b>Net income/(expenditure)</b>		<b>131,554</b>	<b>(125,027)</b>	<b>6,527</b>	<b>110,687</b>	<b>(20,851)</b>	<b>89,836</b>
Transfers between funds	15	(128,000)	128,000	-	(23,722)	23,722	-
<b>Net movement of funds for the year</b>		<b>3,554</b>	<b>2,973</b>	<b>6,527</b>	<b>86,965</b>	<b>2,871</b>	<b>89,836</b>
<i>Reconciliation of funds</i>							
Total funds brought forward		959,811	35,932	995,743	872,846	33,061	905,907
Total funds carried forward		963,365	38,905	1,002,270	959,811	35,932	995,743

The Statement of Financial Activities includes all gains and losses in the year and all income and expenditure derive from continuing activities

**The notes on pages 19-33 form part of these financial statements**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Balance sheet  
as at 31 March 2025**

	Note	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible assets	17		97,308		74,298
<b>Current assets</b>					
Stocks	18	2,106		2,484	
Debtors	19	198,767		80,532	
Cash at bank and in hand		942,832		981,666	
		1,143,705		1,064,682	
<b>Creditors: Amounts falling due within one year</b>	20	(238,743)		(143,237)	
<b>Net current assets</b>			904,962		921,445
<b>Net assets</b>			1,002,270		995,743
<b>Funds</b>					
Restricted income funds	22		38,905		35,932
Unrestricted income funds					
General	22	688,365		684,811	
Designated	22	275,000		275,000	
<b>Total unrestricted funds</b>			963,365		959,811
<b>Total funds</b>			1,002,270		995,743

For the year-ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee on the 26/09/2025 and are signed on their behalf by:

.....  
  
**Raymond Hill**  
**Chairman**

Company Registration No. 3067385

The notes on pages 19-33 form part of these financial statements

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of cash flows  
Year ended 31 March 2025**

		2025		2024	
	Note	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated in operating activities	25	<u>(3,377)</u>		<u>80,664</u>	
<b>Net cash inflow generated from operating activities</b>			(3,377)		80,664
<b>Cash generated in investing activities</b>					
Interest income		2,563		2,615	
Purchase of property, plant and equipment		<u>(38,020)</u>		<u>(5,000)</u>	
<b>Net cash generated in investing activities</b>			<u>(35,457)</u>		<u>(2,385)</u>
<b>Net increase in cash and cash equivalents</b>			(38,834)		78,279
Cash and cash equivalents at beginning of year			<u>981,666</u>		<u>903,387</u>
<b>Cash and cash equivalents at end of year</b>			<u><u>942,832</u></u>		<u><u>981,666</u></u>

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Notes to the Financial Statements**

#### **Year ended 31 March 2025**

---

#### **1. Company information**

Partners of Prisoners and Families Support Group is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Valentine House, 1079 Rochdale Road, Blackley, Manchester, M9 8AJ.

#### **2. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Partners of Prisoners and Families Support Group meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and 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. Grants are deferred to future periods only when this is specified by the funder or other preconditions of the fund are not yet met.

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 Trust 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.

Investment income is recognised on a receivable basis.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Notes to the Financial Statements

#### Year ended 31 March 2025

---

## 2. Accounting Policies [Continued]

### Expenditure

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 are the direct and indirect costs of raising funds for charitable purposes, including applying for grants.
- Charitable activities include expenditure associated with the provision of services at the visitors' centres and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis pro-rata with income.
- Other expenditure represents those items not falling into any other heading.

### Funds structure

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract / monies received. The purpose and use of restricted funds is set out in note 24 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are funds which have been allocated or designated for specific purposes by the charity out of unrestricted funds.

### Tangible fixed assets

All fixed assets are initially recorded at cost. The charity operates a £1,000 capitalisation policy and items will not be capitalised under this de-minimis limit. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold land and buildings	- 4% straight line
Equipment	- 25% straight line

### Stock

Stock of goods for resale is included at the lower of cost or net realisable value.

### Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

### Pensions

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Notes to the Financial Statements**

#### **Year ended 31 March 2025**

---

#### **2. Accounting Policies [Continued]**

##### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **Cash at bank and in hand**

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

##### **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.

##### **Financial instruments**

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

#### **3. Legal status of the Charity**

The company is limited by guarantee and all members have agreed to contribute an amount not exceeding £10 in the event of a winding up. The number of members at the year-end was 9 (2024: 9).

#### **4. Judgements and key sources of estimation uncertainty**

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

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

The trustees do not believe there are any critical judgement or key sources of estimation uncertainty.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2025**

5.	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants and donations</b>						
<i>Grants</i>						
Women's Centre Oldham	-	90,829	90,829	-	89,397	89,397
Merseyside VRU	-	-	-	-	-	-
Welfare Oldham Grant	-	-	-	-	119	119
MCC Cost of Living Grant	-	14,737	14,737	-	309	309
JABBS Foundation	-	80,202	80,202	-	62,139	62,139
GMCA Welfare Manchester	-	133,425	133,425	-	177,481	177,481
GMCA Welfare Oldham	-	-	-	-	33,159	33,159
	-	319,193	319,193	-	362,604	362,604
<i>Donations</i>						
Online and other donations	325	-	325	1,404	-	1,404
	325	319,193	319,518	1,404	362,604	364,008
<b>6. Income from charitable activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>
<i>Income from service level agreements and fees</i>						
Visitors' Centre Operation	-	1,407,365	1,407,365	-	1,278,918	1,278,918
Tea Bar Activities	296,670	-	296,670	149,588	-	149,588
	296,670	1,407,365	1,704,035	149,588	1,278,918	1,428,506
<b>7. Investment Income</b>			<b>Unrestricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2024 £</b>
Bank interest received			2,563	2,563	2,615	2,615

The investment income arises from interest bearing deposit accounts.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2025**

8. Income from facilities and services	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Training income	3,178	-	3,178	1,900
HMRC refund	5,000	-	5,000	5,000
Rental income	34,524	-	34,524	53,742
	<u>42,702</u>	<u>-</u>	<u>42,702</u>	<u>60,642</u>

**9. Analysis of charitable expenditure - current year**

The charity undertakes direct charitable activities only and does not make grant payments.

	Basis of allocation	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2025 £
Tea Bar & Visitor Centre supplies and projects	Direct	158,807	48,225	-	207,032
Wages and salaries	Direct	51,899	1,014,442	198,114	1,264,455
Governance costs	Direct	-	15,665	3,553	19,218
Support costs	Note 11	-	441,624	129,962	571,586
<b>Total</b>		<u>210,706</u>	<u>1,519,956</u>	<u>331,629</u>	<u>2,062,291</u>

**Analysis of charitable expenditure - prior year**

	Basis of allocation	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2024 £
Tea Bar & Visitor Centre supplies and projects	Direct	76,785	35,235	-	112,020
Wages and salaries	Direct	26,777	868,356	233,343	1,128,476
Governance costs	Direct	-	21,804	6,182	27,986
Support costs	Note 11	-	361,203	136,250	497,453
<b>Total</b>		<u>103,562</u>	<u>1,286,598</u>	<u>375,775</u>	<u>1,765,935</u>

Expenditure on charitable activities was £2,062,291 (2024: £1,765,935) of which £210,706 was unrestricted (2024: £103,562) and £1,851,585 restricted (2024: £1,662,373).

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2025

**9. Summary of analysis of expenditure and related income for charitable activities - current year [continued]**

	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2025 £
Costs (note 9)	(210,706)	(1,519,956)	(331,629)	(2,062,291)
Grant support (note 5)	-	-	319,193	319,193
SLA support (note 6)	296,670	1,407,365	-	1,704,035
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net cost - other income	85,964	(112,591)	(12,436)	(39,063)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Summary of analysis of expenditure and related income for charitable activities - prior year**

	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2024 £
Costs (note 9)	(103,562)	(1,286,598)	(375,775)	(1,765,935)
Grant support (note 5)	-	-	362,604	362,604
SLA support (note 6)	149,588	1,278,918	-	1,428,506
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net income/(cost) - other income	46,026	(7,680)	(13,171)	25,175
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2025**

**10. Analysis of support costs - current year**

The charity allocates its support costs as shown in the table below and then further apportions those costs between the three charitable activities undertaken (see note 9). Where practicable any support costs are directly attributed to the activity, where this is not possible it has been apportioned pro-rata to the income derived from the activity.

<b>Support cost</b>	<b>Basis of allocation</b>	<b>Prison visitor centres, family link work &amp; tea bar facilities</b>	<b>Governance</b>	<b>Total 2025</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Project costs	Direct	29,933	-	29,933
Wages and salaries	Income derived	385,796	-	385,796
Premises costs	Income derived	5,519	-	5,519
General operating costs	Income derived	150,338	-	150,338
Audit fees	Governance	-	19,218	19,218
Legal and professional costs	Governance	-	-	-
		<u>571,586</u>	<u>19,218</u>	<u>590,804</u>

**Analysis of support costs - prior year**

<b>Support cost</b>	<b>Basis of allocation</b>	<b>Prison visitor centres, family link work &amp; tea bar facilities</b>	<b>Governance</b>	<b>Total 2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Project costs	Direct	33,840	-	33,840
Wages and salaries	Income derived	332,963	-	332,963
Premises costs	Income derived	4,031	-	4,031
General operating costs	Income derived	126,619	-	126,619
Audit fees	Governance	-	16,829	16,829
Legal and professional fees	Governance	-	11,157	11,157
		<u>497,453</u>	<u>27,986</u>	<u>525,439</u>

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Notes to the Financial Statements

#### Year ended 31 March 2025

<b>11. Staff costs and emoluments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Salaries and wages	1,514,693	1,343,184
Social security costs	108,511	92,828
Pension costs	27,047	25,427
	<u>1,650,251</u>	<u>1,461,439</u>

One employee earned between £60,000 and £69,999 (2024: One).

No Trustees received any emoluments or payment for professional or other services in the year. No Trustees were re-imbursed for travelling expenses during the year (2024: None).

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £136,334 (2024: £68,064).

<b>12. Staff numbers</b>	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
The average number of employees during the year was as follows:		
Chief Executive	1	1
Head of Operations	2	1
Managers	3	5
Family Support Leads	14	13
Administration	3	2
Cleaning Staff	1	1
Support Workers	63	57
	<u>87</u>	<u>80</u>

### 13. Pension Costs

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The employer's charge for the year for the charity is £27,047 (2024: £25,427).

<b>14. Net (outgoing)/incoming resources for the year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	15,010	12,940
Auditor's remuneration:		
External audit	8,130	7,750
Other services	11,088	5,489
	<u>19,218</u>	<u>13,229</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2025**

**15. Transfers between funds**

Where necessary transfers are made from General funds to Restricted funds (see notes 23 and 24).

**16. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

<b>17. Tangible fixed assets</b>	<b>Freehold buildings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1st April 2024	249,291	34,702	283,993
Additions	18,560	19,460	38,020
<b>At 31st March 2025</b>	<u>267,851</u>	<u>54,162</u>	<u>322,013</u>
<b>Depreciation</b>			
At 1st April 2024	175,506	34,189	209,695
Charge for the year	10,524	4,486	15,010
<b>At 31st March 2025</b>	<u>186,030</u>	<u>38,675</u>	<u>224,705</u>
<b>Net book value</b>			
<b>At 31st March 2025</b>	<u>81,821</u>	<u>15,487</u>	<u>97,308</u>
At 31st March 2024	<u>73,785</u>	<u>513</u>	<u>74,298</u>
<b>18. Stock</b>		<b>2025 £</b>	<b>2024 £</b>
Goods for resale		2,106	2,484

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2025**

<b>19. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	130,072	23,667
Prepayments and other debtors	68,695	56,865
	<u>198,767</u>	<u>80,532</u>

<b>20. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	50,056	14,338
Accruals and other creditors	188,687	128,899
	<u>238,743</u>	<u>143,237</u>

**21. Commitments under operating leases**

At 31 March 2025 and 31 March 2024 the company had no annual commitments under non-cancellable operating leases.

<b>22. Analysis of net assets between funds</b>	<b>General fund</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
<b>Current year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	97,308	-	-	97,308
Cash at bank and in hand	942,832	-	-	942,832
Other net current assets/(liabilities)	(351,775)	275,000	38,905	(37,870)
	<u>688,365</u>	<u>275,000</u>	<u>38,905</u>	<u>1,002,270</u>
<b>Previous year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	74,299	-	-	74,299
Cash at bank and in hand	981,666	-	-	981,666
Other net current assets/(liabilities)	(371,154)	275,000	35,932	(60,222)
	<u>684,811</u>	<u>275,000</u>	<u>35,932</u>	<u>995,743</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2025**

**23. Analysis of charitable funds**

	Balance at 1 April 2024 (Restated)	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
Analysis of unrestricted fund movements	£	£	£	£	£
<b>General fund</b>	684,811	342,260	(210,706)	(128,000)	688,365
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee Recruitment & Training	5,000	-	-	-	5,000
Restructure	200,000	-	-	-	200,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	275,000	-	-	-	275,000
<b>Total unrestricted funds</b>	959,811	342,260	(210,706)	(128,000)	963,365

**Name of fund**

**Description, nature, and purposes of the fund**

Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Restructure	To provide for one off costs expected to be incurred in year-ended 2025.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2025**

**24. Analysis of charitable funds [continued]**

	Fund at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2025 £
<b>Analysis of restricted fund movements</b>					
Visitor centres	21,525	1,407,365	(1,519,294)	104,478	14,074
Women’s Centre Oldham	1,673	90,829	(87,637)	-	4,865
Welfare Oldham Grant	-	-	-	-	-
JABBS Foundation	4,183	80,202	(83,752)	-	633
MCC Cost of Living Grant	-	14,737	(3,955)	-	10,782
Clothworkers Foundation	1,062	-	-	-	1,062
GMCA Oldham	7,489	-	-	-	7,489
GMCA Manchester	-	133,425	(156,947)	23,522	-
	<u>35,932</u>	<u>1,726,558</u>	<u>(1,851,585)</u>	<u>128,000</u>	<u>38,905</u>
Total	35,932	1,726,558	(1,851,585)	128,000	38,905

**Name of fund**

**Description, nature, and purposes of the fund**

Visitor centres	Provision of support services to families at NW prison visitor centres.
Women’s Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.
GMCA Oldham & Manchester	Provision of welfare programme across Oldham and Manchester, to embed public service reform principles.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2025**

**24. Analysis of charitable funds [continued]**

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
Analysis of unrestricted fund movements	£	£	£	£	£
<b>General fund</b>	797,846	214,249	(103,562)	(223,722)	684,811
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee Recruitment & Training	5,000	-	-	-	5,000
Restructure	-	-	-	200,000	200,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	200,000	275,000
<b>Total unrestricted funds</b>	872,846	214,249	(103,562)	(23,722)	959,811

Name of fund	Description, nature, and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Restructure	To provide for one off costs expected to be incurred in year-ended 2025.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2025**

**24. Analysis of charitable funds [continued]**

	Fund at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2024 £
<b>Analysis of restricted fund movements</b>					
Visitor centres	29,203	1,278,918	(1,286,596)	-	21,525
Women's Centre Oldham	-	89,397	(87,724)	-	1,673
Welfare Oldham Grant	-	119	(119)	-	-
JABBS Foundation	-	62,139	(57,956)	-	4,183
MCC Cost of Living Grant	-	309	(309)	-	-
Clothworkers Foundation	1,062	-	-	-	1,062
GMCA Oldham	2,796	33,159	(28,466)	-	7,489
GMCA Manchester	-	177,481	(201,203)	23,722	-
	<u>33,061</u>	<u>1,641,522</u>	<u>(1,662,373)</u>	<u>23,722</u>	<u>35,932</u>
Total	33,061	1,641,522	(1,662,373)	23,722	35,932

**Name of fund**

**Description, nature, and purposes of the fund**

Visitor centres	Provision of support services to families at NW prison visitor centres.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.
GMCA Oldham & Manchester	Provision of welfare programme across Oldham and Manchester, to embed public service reform principles.

**25. Cash used in operations**

	2025 £	2024 £
Net movements in funds	6,527	89,836
Adjustments for:		
Depreciation	15,010	12,940
Interest income	(2,563)	(2,615)
Movements in working capital:		
(Increase)/decrease in stock	378	(2,456)
(Increase)/decrease in debtors	(118,235)	(6,249)
(Decrease)/Increase in creditors	95,506	(10,792)
	<u>(3,377)</u>	<u>80,664</u>
<b>Net cash generated/(used) in operations</b>	<u>(3,377)</u>	<u>80,664</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2025**

**26. Net debt reconciliation**

	<b>1 April 2024 £</b>	<b>Cash flows £</b>	<b>31 March 2025 £</b>
Cash	981,666	(38,834)	942,832
	981,666	(38,834)	942,832
	=====	=====	=====
	<b>1 April 2023 £</b>	<b>Cash flows £</b>	<b>31 March 2024 £</b>
Cash	903,387	78,279	981,666
	903,387	78,279	981,666
	=====	=====	=====

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

England & Wales - Charity number 1048152

---

# Accounts

---



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2024**

**Company Registration Number 3067385  
Charity Number 1048152**

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Financial Statements  
Year ended 31 March 2024

---

CONTENTS	Page
Company information	1
Trustees' Annual Report	2 - 13
Independent auditors' report	14-17
Statement of financial activities	18
Balance sheet	9
Statement of cash flows	20
Notes to the financial statements	21 - 36

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Company Information

31 March 2024

---

**Registered charity name:** Partners of Prisoners and Families Support Group

**Company registration number:** 3067385

**Charity number:** 1048152

**Registered office:** Valentine House  
1079 Rochdale Road  
Blackley  
Manchester  
M9 8AJ

**Board of Trustees:** Raymond Hill (Chair)  
Richard Conway  
Sarah Cooke  
Lauren Hall  
Richard Rowley  
Guy Grant  
Nikki Anderson  
Chris Fitzgerald  
Peter Jones

**Auditors:** Mitchell Charlesworth (Audit) Limited  
Accountants  
Registered Auditor  
3<sup>rd</sup> Floor  
44 Peter Street  
Manchester  
M2 5GP

**Bankers:** Unity Trust Bank plc  
Nine Brindley Place  
Birmingham  
B1 2HB

**Solicitors:** Shoosmiths Solicitor  
XYZ Building  
2 hardman Boulevard  
Spinningfields  
Manchester M3 3AZ

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

#### **Year ended 31 March 2024**

---

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

#### **Purposes and activities**

The charity's purposes are:

- 1) The advancement of education and training and the relief of poverty and sickness among persons who are suffering, or who have suffered, a legal restriction on their liberty in a penal or correctional establishment, or by any other remit we process, and the families of such persons in such ways the Trustees think fit, and
- 2) To further promote the study of, and research into, all aspects and methods of the prevention of crime and delinquency, and to obtain and make records of, and disseminate the useful results of such research for the benefit of the public.

These purposes are delivered by following the current mission statement:

Partners of Prisoners and Families Support Group (POPS) aim to provide a variety of services to support anyone who has a link with someone in prison, prisoners, and other agencies. POPS provide assistance to these groups for the purpose of enabling families to cope with the stress of arrest, sentencing, imprisonment and release.

POPS is a proactive organisation and recognises the ever-changing needs of those it supports, especially in the light of the major changes taking place externally within the Criminal Justice System (CJS) and associated public services. These needs and the increasing potential for growth in demand for the services we provide, have formed the backdrop for the development and implementation of our three-year Strategic Plan (POPS: 2023-2026) and organisational staffing and service restructure.

The four strategic priorities in the 2023/2026 strategic plan are as follows:

1. **Increase the focus of responsibility for supporting families of those in the justice system, to a wider range of agencies.**
2. **Publicly promote the value of supporting families earlier to prevent their experience of the justice system, focusing on better outcomes.**
3. **To formulate an effective and efficient organisational staff structure to ensure the success of the strategy.**
4. **To identify future funding pipelines to support the work we undertake.**

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2024** [Continued]

---

### **Public benefit statement**

The Trustees are clear that the purposes of Partners of Prisoners and Families Support Group are carried out for public benefit. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the purpose and objectives and when planning the future activities. In particular, the Trustees will consider how planned activities will contribute to the aims and objectives they have set.

### **Achievements and performance**

POPS overall vision for the period of this report is to 'prioritise the needs of families within justice and the wider community' and to revisit our community roots and offer of earlier help and assistance to families. By doing so we have identified opportunities to ensure early help for families, and children, to receive access to quality support, when required, both throughout the CJS, and within the communities they live. We will continue to do this by promoting the ethos of user voice and experience, taking all opportunities to raise the issues relating to the groups we work with and to develop quality service delivery in line with new government agendas and needs identified by those we support.

POPS HMPPS contracted services across 13 prisons will continue until 2027, with an additional family service contract with private sector organisation, Serco, mobilised in May 2023, for the delivery of family support services at HMP Fosse Way in Leicestershire.

The newly commissioned IRS Welfare Service continues to provide support to people on Probation and their families, this service is delivered at the 10 wellbeing hubs across GM. Pops' Women's Service as part of the Greater Manchester Women's Support Alliance, continues in Oldham until May 2025. This service is expected to be recommissioned in the Autumn of 2024, for a new contract to commence June 25.

POPS continues to operate its core business requirements utilising a 'home working' policy plan which has been effective by ensuring daily telephone and online contact with key staff, regular online staff team support meetings and daily catch ups via email and in person. POPS building at 1079 Rochdale Road has had to be refurbished due to a large water leak causing internal damage and the tenants (MCC Youth Justice Team North) vacated the premises whilst work was undertaken.

At strategic level, POPS retained regular contact with its commissioners and funders via regular meetings to ensure contractual compliance and to negotiate variations to contractual requirements to enable delivery to continue and adapt to suit the needs of the Commissioner and the people it supports.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Trustees Annual Report

Year ended 31 March 2024 [Continued]

---

#### Partnerships

POPS continued to develop the concept of a “Continuum of Care” for those in prison, those who are on community sentence, their families, and their children, as they progress through the various stages of the Criminal Justice System, including the communities they live in and return to.

- POPS continued our working relationship with Big Life group who are responsible for the overall co-ordination of the new IRS (Integrated Resettlement Services) Greater Manchester Community Welfare offer to People on Probation, for which POPS are the sub- contracted provider of services to people on probation and their families covering all areas within Greater Manchester.
- POPS continued to develop a working relationship with the Greater Manchester Women’s Support Alliance, to deliver and develop women specific services to women in Oldham via the Farida Centre.
- POPS have embarked upon a strategic partnership with the Early Help team (MCC) to consider how we may assist the Early Help offer to families they identify require additional support that POPS can offer. This offer includes the potential to provide Hidden Sentence training to Early Help staff, awareness raising of the issues for families at diverse, community-based forums and the development of a resource pack for Early Help staff.
- POPS continue to work in partnership with HMPPS, MOJ and Serco for the provision of quality services to families who visit prisons.
- POPS training module Hidden Sentence been delivered to a wider range of partners, including Nottingham City Council, Early help Teams Manchester.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2024 [Continued]

POPS updated the current Quality Cycle to be inclusive of legislative changes and data protection requirements

**January**  
Bi weekly core team meetings  
Budget Preparation  
HMPPS Quarterly contract Data

**February**  
Bi weekly core staff meetings  
Finance Budgets 2023-2024 finalized  
POPS Board Meeting Preparation

**March**  
Bi weekly core staff meetings  
POPS Board Meeting  
Hidden Sentence Training for Staff

**April**  
Bi weekly core staff meetings  
End of Year Financial Year  
Cyber Essentials assessment  
HMPPS Contact quarterly Reports  
HMPPS 6 monthly Surveys to be completed

**May**  
Biweekly core staff meetings  
Board Preparation  
Cyber Essentials Certification to be in place

**June**  
Biweekly core staff meetings  
POPS Board Meeting  
COPE Conference  
POPS external Financial Audit



**December**  
Biweekly core staff meetings  
POPS Board Meeting  
POPS 2024 Board Quality Cycle in place

**November**  
Biweekly core staff meetings  
POPS Board Meeting Preparation & Distribution

**October**  
Biweekly core staff meetings  
HMPPS Annual Financial Contract Reviews  
HR Policies & Procedures Review

**September**  
Biweekly core staff meetings  
POPS Board Meeting and AGM  
HMPPS Quarterly Reports

**August**  
Biweekly core staff meetings  
POPS Board Meeting Preparation  
POPS' Insurance Review  
Commencement of the development of POPS' online staff training platform

**July**  
Biweekly core staff meetings  
Quality Cycle Review  
Review of POPS' Safeguarding Policy

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

**Year ended 31 March 2024** [Continued]

---

#### **Leadership and Management**

##### **Strategic plan**

POPS has developed our new 2023/2026 strategic plan as part of regular Board meetings and are confident that we will achieve the proposed aims and objectives before its natural end. We consulted with Trustees, and wider stakeholders to agree the strategic direction proposed within the plan. This plan also considered the future staffing requirements of POPS to ensure we can successfully achieve our aims and objectives set out within the plan.

##### **Human resources**

POPS continue to review our capacity to deliver quality services, and we continue to update HR employment law requirements within POPS Quality Cycle, to ensure we remain legally compliant and a robust and fair employer. All the terms and conditions of service (contractual and non-contractual) are reviewed yearly via POPS Quality Cycle and updated appropriately to be in line with current legislation. POPS also reviewed our safeguarding policy to be more friendly to children, young people and vulnerable adults as well as reviewing our internal process for the reporting or disclosure of any safeguarding matters following government good practice guidelines. As part of this process safeguarding will be a standing agenda item on all future trustee meetings and a named Safeguarding lead for the organisation nominated and stated within the policy.

During the financial year 23/24 POPS invested in developing an online staff training and development portal which will provide mandatory and additional learning opportunities for POPS staff to ensure all staff understand and are compliant with our legislative requirements as well as workforce role requirements.

##### **Financial review**

This financial year has yielded a surplus explained within the full financial accounts.

The Trustees receive regular management accounts and 3 monthly 'year to date' accounts at each Board meeting, including:

- Regular financial updates from the CEO and Finance Manager in relation to forecasted budget, income and expenditure and cash flow.
- application for additional grant funding.
- Review of Reserves Policy to provide assurance of POPS' capacity to 'bridge' short term cash flow matters and any potential for identifying designated reserve spending.
- Consideration of potential for low risk investment of reserves.
- Review of POPS' potential to respond to loss of contractual funding via identification of new funding opportunities.
- Review risk management log.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Trustees' Annual Report

Year ended 31 March 2024 [Continued]

---

#### Risk management

The charity continues to review all its funding sources and required staffing knowledge to specialise in negotiating and sourcing grants and other contractual opportunities. Internal risks are minimised by implementation of management controls and self-auditing procedures. The financial management of the organisation is controlled by a specialist in house department and is overseen by the CEO and Board of Trustees. A new risk management framework will be developed to improve decision making. POPS have recruited a Bid manager to work with Executive team to develop a fundraising plan which will identify opportunities to diversify income. Regular business development reviews will also be implemented to ensure potential business opportunities are considered for any financial, capacity and reputational risks.

POPS has embarked upon a new relationship with Griffiths & Armour (Insurance Broker) and increased our Insurance cover to provide improved general cover, increase cyber security cover and to include Insurance for landlord liability due to the external leasing of POPS property at 1079 Rochdale Road M9 8AJ.

Gross Income was £1,855,711 (2023: £1,611,101) that was £123,208 above budget (2023: £70,553 below budget) and £244,670 (2023: £684,460) higher than the last financial year.

Expenditure for the year was £1,765,935 (2023: £1,441,228) that was £114,740 under budget (2023: £305,369 under budget) and £324,707 (2023: £446,413) higher than last year. There was a surplus for the year of £89,836 (2023: £169,874) versus a budget deficit of £148,108 (2023: £36,277).

The total reserves of the charity at the end of the financial year are £995,743 (2023: £905,907). This has been split between a general fund of £884,811 (2023: £797,846), designated funds of £75,000 (2023: £75,000) and restricted funds of £35,932 (2023: £33,071).

The designated funds consist of: Building Maintenance/Security £15,000; IT Maintenance £15,000; HR & Consultancy Fund £15,000; Governance & Trustee Recruitment/Training £5,000; Quality Standards £15,000; Staff Development £10,000.

POPS has delivered its financial targets according to the budget. This secure financial situation will allow POPS to commit some of its reserve strength in the coming year to further develop the potential and expansion of the charitable activities.

#### Investment policy for surplus funds

POPS has requested the assistance of a Wealth Management Agency (Sedulo) to consider how the charity maintains the financial security of its reserve funds and to consider the benefits of secure financial investments. ie: place monies up to 85k in three or more new banking institutions and to further consider longer term investment of reserve funds.

The policy is to maintain sufficient funds in current accounts (at present with Unity Trust Bank and Virgin Money) to ensure a minimum of two month's planned expenditure is covered, in the unlikely event that no future income is received.

Thereafter, Surplus Funds are deposited in the safest banks, as defined by ratings agencies, and always within the Financial Services Compensation Scheme level (currently £85,000) per account.

The level of Surplus Funds is assessed and reviewed on a quarterly basis and reported to the Board of Trustees. Bank ratings are checked annually.

Any recommendations for changes to Surplus Funds deposits, to increase/decrease values or to switch to alternative accounts, are put before the Board for authorisation.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Trustees' Annual Report

Year ended 31 March 2024 [Continued]

---

#### Investment powers and policy

The charity has a policy of prudent investment of surplus funds.

#### Reserves Policy

POPS has an agreed reserves policy that supports the maintenance of free reserves of between three and six months of the resources expended. The purpose of the Reserves Policy is for POPS to ensure the stability of the organisation to achieve its mission and to use to invest in POPS building, staff, resources and equipment. POPS separates its Reserve fund into two dedicated areas:

1. **Emergency Reserve:** sudden increase in expenditure, unanticipated loss of income, and to cover circa 6 months' 'running costs'.
2. **Opportunity Reserve:** is intended to provide funds to meet specific opportunities that further the Mission of POPS. It is also intended as a source of internal funds available for organisation capacity building such as strategic staff development, investment in POPS staffing infrastructure, the maintenance of POPS assets (building) and will be reviewed periodically by the POPS Board of Trustees.

#### Authority to use reserves

The CEO will submit a request to the Board to utilise some/all of the Emergency Reserves Fund at the point where the loss of any contract has rendered the Organisation reliant on such funds for a designated period of time. The request will include the determination of the use of the funds and plans for replenishment and will include the identification and analysis of Risk and a full Recovery Plan. The organisational goal is to replenish the funds within an agreed period to restore the Emergency/Opportunity Reserve fund to the minimum target.

Authority for the use of one month's equivalent expenditure to Head Office cost is delegated to the CEO in consultation with the Chair of the Board of Directors for use in extraordinary circumstances relating to the proposed use of any Emergency funds to allow for all running costs to be accounted for in the period of negotiation.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2024** [Continued]

---

## **Reporting and monitoring**

The CEO is responsible for assuring that the Reserve Funds are maintained and used only as described in this policy. Upon approval for the use of any Reserve Funds, the CEO and Finance Department will maintain records of the use of the funds and plans for replenishment. Regular reports back to the Board of Directors on the progress for restoring the fund back to the minimum amount may also be required.

## **Review of policy**

This policy will be reviewed every three years as part of the Strategic Planning Process, by the CEO, Finance Manager, and chair of trustees, or sooner if warranted by internal or external events or changes.

## **Relationship to other Policies**

POPS shall maintain the following Board approved policies, which may affect the creation, sufficiency and management of the Reserves Fund:

Financial Strategy  
Strategic Plan  
Risk Management Policy  
Investment Statement

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

## Trustees' Annual Report Year ended 31 March 2024 [Continued]

For this document the following information applies as at 31 March 2024:

Reserve Summary	£
Total Reserves (including fixed assets)	995,743
Property and fixed assets	(74,299)
Current Assets less Current Liabilities	<u>921,444</u>
Assigned Costs:	
Head Office Salary cost for six months	187,133
Redundancies	75,000
Head Office Running costs for six months	60,402
Legal/Estate Agent fees	10,000
	<u>332,535</u>
Creditors	143,235
Designated Funds-	<u>275,000</u>
Total six months running cost	<u>750,770</u>
Opportunity Funds	<u>1370,674</u>

### Structure, Governance and Management

#### Governing document

POPS is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12/06/1995 as amended by special resolutions dated 12/08/2002 and 15/09/2003, and new articles adopted by special resolution dated 18/03/2013 as registered at Companies House on 08/04/2013.

#### Governance

POPS will recruit new Board members to reflect the capacity required to govern a growing organisation and to replace two Trustees who retired during the year of 2023/24. We continued to meet online at least four times per year with additional attendance at dedicated sub-committees, as required. A robust online Trustee induction process was developed, including training on POPS Management Accountancy procedure and reporting style, human resource and operational overview and strategic vision.

During the year, POPS Senior Management team meet with the Chair of Trustees outside of the Board meeting format and communicate frequently with Trustees to ensure they are regularly updated on funding opportunities, negotiations and contractual variations.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Trustees' Annual Report**

**Year ended 31 March 2024** [Continued]

---

### **Appointment of trustees**

One third of the members of the Board of Trustees are retired by rotation at the annual general meeting. Retiring members are able to apply to be re-elected. The Charity is currently expanding the number of Trustees in order to introduce additional skills to complement those of the existing Board of Trustees. Selected prospective trustees complete an application form and are interviewed by the Chair of the Board and the CEO before being proposed to the Board of Trustees for acceptance as a new Board Member.

### **Trustee induction and training**

New trustees are provided with a comprehensive induction pack and undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Additional communication systems have been initiated in order to have contact with trustees outside of statutory meeting: i.e. designated sub-groups, and any required exceptional board meetings. POPS are looking to develop a Trustee Champion model that will allow Trustees to participate in between meetings, if required, on operational matters that are matched to their specialist interest.

### **Directors and Trustees**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees who served the company during the period were as follows:

#### **Key management personnel: Trustees and Directors**

Chair: Raymond Hill

Richard Conway  
Sarah Cooke  
Lauren Hall  
Richard Rowley  
Guy Grant  
Nikki Anderson (retired)  
Chris Fitzgerald  
Peter Jones (retired)

#### **Key management personnel: Principal staff**

Chief Executive Officer: Diane Curry OBE

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2024 [Continued]

---

## Plans for the future

To consider the structure of the POPS Executive Team and associated core business roles to strengthen the organisation for future growth.

- Continue to Invest in POPS' current and future staffing group to offer support, guidance, and training to enable them to support the people we offer services to
- To recruit new Trustees with identified skills and to develop Trustee 'champions' to support the organisation within their identified and specialist interest areas
- Engage diverse funders of POPS services to recognize the associated needs of prisoners, prison leavers, their families, and their children
- Continue to promote the value of the "lived experience" as an asset within the organization and the wider field
- Expand our services into new geographical areas to meet specific locality needs, by developing new and existing partnerships.
- Develop POPS' website to ensure POPS' message is visible to a wider audience and offers up to date /interactive information to all who use it
- To use POPS' capital investment (building) to provide additional income
- To develop services and interventions to offer earlier help to families impacted by the justice system.

## Trustees' Responsibilities

The Trustees (who are also directors of POPS for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

In so far as the Trustees are aware:

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

Trustees' Annual Report

---

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

Year ended 31 March 2024 [Continued]

---

## **Auditors**

Mitchell Charlesworth (Audit) Limited have been re-appointed as auditors for the ensuing year.

## **Signed by order of the Trustees**



19/09/2024

.....  
**Raymond Hill**  
**Chairman**

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**

#### **Year ended 31 March 2024**

---

#### **Opinion**

We have audited the financial statements of Partners of Prisoners and Families Support Group (the 'charitable company') for the year-ended 31 March 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *the Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 company'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 Trustees are responsible for the 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**

#### **Year ended 31 March 2024**

---

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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, is detailed below.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**

#### **Year ended 31 March 2024**

---

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

#### **Identifying and assessing potential risks related to irregularities**

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

- the nature of the sector, control environment and organisation performance;
- the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their 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 of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to the completeness of cash-based income as well as the timing of the recognition of income.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory frameworks that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included:

Safeguarding, the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102), and the Companies Act 2006.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group Year ended 31 March 2024**

---

### **Audit response to risks identified**

As a result of performing the above, we identified the timing of the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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 Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Mitchell Charlesworth*

30/09/2024

**Alison Buckley (Senior Statutory Auditor)**  
**Mitchell Charlesworth (Audit) Limited**  
**Accountants**  
**Statutory Auditor**  
**3<sup>rd</sup> Floor**  
**44 Peter Street**  
**Manchester**  
**M3 5GP**

**Dated:** .....

**Mitchell Charlesworth (Audit) Limited is eligible to act as auditors in terms of Section 1212 of the Companies Act 2006**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities (including income and expenditure account)**  
**Year ended 31 March 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income</b>							
Grants and donations	5	1,404	362,604	364,008	2,757	483,528	486,285
<i>Income from charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	6	149,588	1,278,918	1,428,506	254,100	812,902	1,067,003
Investment income	7	2,615	-	2,615	1,404	-	1,404
Other income							
<i>Income from facilities and services:</i>							
Other income	8	6,900	-	6,900	9,348	-	9,348
Rental income	8	53,742	-	53,742	47,062	-	47,062
<b>Total income</b>		<b>214,249</b>	<b>1,641,522</b>	<b>1,855,771</b>	<b>314,671</b>	<b>1,296,430</b>	<b>1,611,101</b>
<b>Expenditure</b>							
<i>Costs of raising funds:</i>							
<i>Expenditure on charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	9	103,562	1,662,373	1,765,935	140,808	1,300,419	1,441,228
<b>Total expenditure</b>		<b>103,562</b>	<b>1,662,373</b>	<b>1,765,935</b>	<b>140,808</b>	<b>1,300,419</b>	<b>1,441,228</b>
<b>Net income/(expenditure)</b>		<b>110,687</b>	<b>(20,851)</b>	<b>89,836</b>	<b>173,863</b>	<b>(3,989)</b>	<b>169,874</b>
Transfers between funds	15	(23,722)	23,722	-	(35,988)	35,988	-
<b>Net movement of funds for the year</b>		<b>86,965</b>	<b>2,871</b>	<b>89,836</b>	<b>137,875</b>	<b>31,999</b>	<b>169,874</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		872,846	33,061	905,907	734,971	1,062	736,033
Total funds carried forward		959,811	35,932	995,743	872,846	33,061	905,907

The Statement of Financial Activities includes all gains and losses in the year and all income and expenditure derive from continuing activities

The notes on pages 21-36 form part of these financial statements

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Balance sheet as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	17		74,298		82,238
<b>Current assets</b>					
Stocks	18	2,484		28	
Debtors	19	80,532		74,283	
Cash at bank and in hand		981,666		903,387	
		1,064,682		977,698	
<b>Creditors: Amounts falling due within one year</b>	20	(143,237)		(154,029)	
<b>Net current assets</b>			921,445		823,667
<b>Net assets</b>			995,743		905,907
<b>Funds</b>					
Restricted income funds	22		35,932		33,061
Unrestricted income funds					
General	22	688,811		797,846	
Designated	22	275,000		75,000	
<b>Total unrestricted funds</b>			959,811		872,846
<b>Total funds</b>			995,743		905,907

For the year-ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee on the 19 September and are signed on their behalf by:

  
Raymond Hill  
Chairman

Company Registration No. 3067385

The notes on pages 21-36 form part of these financial statements

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of cash flows  
Year ended 31 March 2024**

		2024		2023	
	Note	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated in operating activities	25	80,664		279,185	
<b>Net cash inflow generated from operating activities</b>			80,664		279,185
<b>Cash generated in investing activities</b>					
Interest income		2,615		1,404	
Purchase of property, plant and equipment		(5,000)		-	
<b>Net cash generated in investing activities</b>			2,385		1,404
<b>Net increase in cash and cash equivalents</b>			78,279		280,589
Cash and cash equivalents at beginning of year			903,387		622,798
<b>Cash and cash equivalents at end of year</b>			981,666		903,387

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Notes to the Financial Statements

#### Year ended 31 March 2024

---

#### 1. Company information

Partners of Prisoners and Families Support Group is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Valentine House, 1079 Rochdale Road, Blackley, Manchester, M9 8AJ.

#### 2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Partners of Prisoners and Families Support Group meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and 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. Grants are deferred to future periods only when this is specified by the funder or other preconditions of the fund are not yet met.

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 Trust 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.

Investment income is recognised on a receivable basis.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Notes to the Financial Statements

#### Year ended 31 March 2024

---

## 2. Accounting Policies [Continued]

### Expenditure

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 are the direct and indirect costs of raising funds for charitable purposes, including applying for grants.
- Charitable activities include expenditure associated with the provision of services at the visitors' centres and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis pro-rata with income.
- Other expenditure represents those items not falling into any other heading.

### Funds structure

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract / monies received. The purpose and use of restricted funds is set out in note 24 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are funds which have been allocated or designated for specific purposes by the charity out of unrestricted funds.

### Tangible fixed assets

All fixed assets are initially recorded at cost. The charity operates a £1,000 capitalisation policy and items will not be capitalised under this de-minimis limit. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold land and buildings	- 4% straight line
Equipment	- 25% straight line

### Stock

Stock of goods for resale is included at the lower of cost or net realisable value.

### Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

### Pensions

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2024**

---

### **2. Accounting Policies [Continued]**

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Cash at bank and in hand**

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

#### **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.

#### **Financial instruments**

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

### **3. Legal status of the Charity**

The company is limited by guarantee and all members have agreed to contribute an amount not exceeding £10 in the event of a winding up. The number of members at the year-end was 9 (2023: 9).

### **4. Judgements and key sources of estimation uncertainty**

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

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

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2024**

5. Grants and donations	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£	£	£
<i>Grants</i>						
Women's Centre Oldham	-	89,397	89,397	-	98,554	98,554
Merseyside VRU	-	-	-	-	122,672	122,672
Welfare Oldham Grant	-	119	119	-	-	-
MCC Cost of Living Grant	-	309	309	-	-	-
JABBS Foundation	-	62,139	62,139	-	-	-
GMCA Welfare Manchester	-	177,481	177,481	-	195,464	195,464
GMCA Welfare Oldham	-	33,159	33,159	-	66,833	66,833
	-	362,604	362,604	-	483,523	483,523
<i>Donations</i>						
Online and other donations	1,404	-	1,404	2,757	5	2,762
	1,404	362,604	364,008	2,757	483,528	486,285
<b>6. Income from charitable activities</b>						
	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£	£	£
<i>Income from service level agreements and fees</i>						
Visitors' Centre Operation	-	1,278,918	1,278,918	-	812,902	812,902
Tea Bar Activities	149,588	-	149,588	254,100	-	254,100
	149,588	1,278,918	1,428,506	254,100	812,902	1,067,002
<b>7. Investment Income</b>						
	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023		
	£	£	£	£		
Bank interest received	2,615	2,615	1,404	1,404		

The investment income arises from interest bearing deposit accounts.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2024**

8. Income from facilities and services	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Training income	1,900	-	1,900	4,348
HMRC refund	5,000	-	5,000	5,000
Rental income	53,742	-	53,742	47,062
	60,642	-	60,642	56,410
	60,642	-	60,642	56,410

**9. Analysis of charitable expenditure - current year**

The charity undertakes direct charitable activities only and does not make grant payments.

Basis of allocation		Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2024 £
Tea Bar & Visitor Centre supplies and projects	Direct	76,785	35,235	-	112,020
Wages and salaries	Direct	26,777	868,356	233,343	1,128,476
Governance costs	Direct	-	21,804	6,182	27,986
Support costs	Note 11	-	361,203	136,250	497,453
<b>Total</b>		103,562	1,286,598	375,775	1,765,935
		103,562	1,286,598	375,775	1,765,935

**Analysis of charitable expenditure - prior year**

Basis of allocation		Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2023 £
Tea Bar & Visitor Centre supplies and projects	Direct	109,296	19,330	-	128,626
Wages and salaries	Direct	31,512	510,279	230,135	771,926
Governance costs	Direct	-	10,797	6,423	17,220
Support costs	Note 11	-	243,297	280,159	523,456
<b>Total</b>		140,808	783,703	516,717	1,441,228
		140,808	783,703	516,717	1,441,228

Expenditure on charitable activities was £1,765,935 (2023: £1,441,228) of which £103,562 was unrestricted (2023: £140,808) and £1,662,373 restricted (2023: £1,300,419).

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

9. Summary of analysis of expenditure and related income for charitable activities - current year [continued]

	Hub & Tea Bar services	Visitor centres	Family Link Work	Total 2024
	£	£	£	£
Costs (note 9)	(103,562)	(1,286,598)	(375,775)	(1,765,935)
Grant support (note 5)	-	-	362,604	362,604
SLA support (note 6)	149,588	1,278,918	-	1,428,506
	<u>46,026</u>	<u>(7,680)</u>	<u>(13,171)</u>	<u>25,175</u>

Summary of analysis of expenditure and related income for charitable activities - prior year

	Hub & Tea Bar services	Visitor centres	Family Link Work	Total 2023
	£	£	£	£
Costs (note 9)	(140,808)	(783,703)	(516,717)	(1,441,228)
Grant support (note 5)	-	-	483,528	483,528
SLA support (note 6)	254,100	812,902	-	1,067,002
	<u>113,292</u>	<u>29,199</u>	<u>(33,189)</u>	<u>109,302</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

**10. Analysis of support costs - current year**

The charity allocates its support costs as shown in the table below and then further apports those costs between the three charitable activities undertaken (see note 9). Where practicable any support costs are directly attributed to the activity, where this is not possible it has been apportioned pro-rata to the income derived from the activity.

Support cost	Basis of allocation	Prison visitor centres, family link work & tea bar facilities	Governance	Total 2024
		£	£	£
Project costs	Direct	33,840	-	33,840
Wages and salaries	Income derived	332,963	-	332,963
Premises costs	Income derived	4,031	-	4,031
General operating costs	Income derived	126,619	-	126,619
Audit fees	Governance	-	16,829	16,829
Legal and professional costs	Governance	-	11,157	11,157
		497,453	27,986	525,439

**Analysis of support costs - prior year**

Support cost	Basis of allocation	Prison visitor centres, family link work & tea bar facilities	Governance	Total 2023
		£	£	£
Project costs	Direct	135,444	-	135,444
Wages and salaries	Income derived	283,716	-	283,716
Premises costs	Income derived	5,789	-	5,789
General operating costs	Income derived	98,507	-	98,507
Audit fees	Governance	-	9,450	9,450
Legal and professional fees	Governance	-	7,770	7,770
		523,456	17,220	540,676

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

## Notes to the Financial Statements Year ended 31 March 2024

11. Staff costs and emoluments	2024	2023
	£	£
Total staff costs were as follows:		
Salaries and wages	1,343,184	970,209
Social security costs	92,828	68,509
Pension costs	25,427	16,924
	1,461,439	1,055,642
	1,461,439	1,055,642

One employee earned between £60,000 and £69,999 (2023: One).

No Trustees received any emoluments or payment for professional or other services in the year. No Trustees were re-imbursed for travelling expenses during the year (2023: None).

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £68,064 (2023: £62,118).

12. Staff numbers	2024	2023
	Number	Number
The average number of employees during the year was as follows:		
Chief Executive	1	1
Head of Operations	1	1
Managers	5	4
Family Support Leads	13	15
Administration	2	1
Cleaning Staff	1	-
Support Workers	57	46
	80	68
	80	68

### 13. Pension Costs

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The employer's charge for the year for the charity is £25,427 (2023: £16,925).

14. Net (outgoing)/incoming resources for the year	2024	2023
	£	£
This is stated after charging:		
Depreciation	12,940	13,256
Auditor's remuneration:		
External audit	7,750	7,150
Other services	5,489	2,300
	13,229	9,450
	13,229	9,450

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements  
Year ended 31 March 2024

### 15. Transfers between funds

Where necessary transfers are made from General funds to Restricted funds (see notes 23 and 24).

### 16. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 17. Tangible fixed assets

	<b>Freehold buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st April 2023	244,291	34,702	278,993
Additions	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
<b>At 31st March 2024</b>	<b>249,291</b>	<b>34,702</b>	<b>283,993</b>
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1st April 2023	165,651	31,104	196,755
Charge for the year	9,855	3,085	12,940
	<hr/>	<hr/>	<hr/>
<b>At 31st March 2024</b>	<b>175,506</b>	<b>34,189</b>	<b>209,695</b>
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
<b>At 31st March 2024</b>	<b>73,785</b>	<b>513</b>	<b>74,298</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st March 2023	78,640	3,598	82,238
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 18. Stock

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Goods for resale	2,484	28
	<hr/> <hr/>	<hr/> <hr/>

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

## Notes to the Financial Statements Year ended 31 March 2024

---

<b>19. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	23,667	58,262
Prepayments and other debtors	56,865	16,021
	<u>80,532</u>	<u>74,283</u>
	<u><u>80,532</u></u>	<u><u>74,283</u></u>
<b>20. Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,338	4,040
Accruals and other creditors	128,899	149,981
	<u>143,237</u>	<u>154,029</u>
	<u><u>143,237</u></u>	<u><u>154,029</u></u>

### **21. Commitments under operating leases**

The company leased office equipment under formal operating leases. The lease agreement terminated in 2023.

At 31 March 2024 and 31 March 2023 the company had no annual commitments under non-cancellable operating leases.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

**22. Analysis of net assets between funds**

<b>Current year</b>	<b>General fund</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	74,299	-	-	74,299
Cash at bank and in hand	981,666	-	-	981,666
Other net current assets/(liabilities)	(371,154) 4)	275,000	35,932	(60,222)
	<u>884,811</u>	<u>275,000</u>	<u>35,932</u>	<u>995,743</u>
<b>Previous year</b>				
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	82,238	-	-	82,238
Cash at bank and in hand	903,387	-	-	903,387
Other net current assets/(liabilities)	(187,779)	75,000	33,061	(79,718)
	<u>797,846</u>	<u>75,000</u>	<u>33,071</u>	<u>905,907</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

23. Analysis of charitable funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
<b>Analysis of unrestricted fund movements</b>					
<b>General fund</b>	797,846	214,249	(103,562)	(223,722)	684,811
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee					
Recruitment & Training	5,000	-	-	-	5,000
<u>Restructure</u>	=	=	=	200,000	200,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	-	275,000
<b>Total unrestricted funds</b>	872,846	214,249	(103,562)	(23,722)	959,811

**Name of fund**

**Description, nature, and purposes of the fund**

Building Maintenance / Security

To provide for general building upkeep and repair.

IT Maintenance

To provide an opportunity to respond to growth and development requirements in relation to IT performance.

HR & Consultancy

To provide for any associated costs in relation to the re-structure or support of the POPS Management team.

Governance / Trustee  
Recruitment and Training

To provide for a robust governance board including recruitment and training of new trustees.

Restructure

To provide for one off costs expected to be incurred in year-ended 2025.

Staff Development

To provide for training and development of management roles created by the Senior Management restructure process.

Quality Standards

To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

**24. Analysis of charitable funds [continued]**

	Fund at 1 April 2023	Incoming resources	Resources expended	Transfers	Fund at 31 March 2024
	£	£	£	£	£
<b>Analysis of restricted fund movements</b>					
Visitor centres	29,203	1,278,918	(1,286,596)	-	21,525
Women's Centre Oldham	-	89,397	(87,724)	-	1,673
Welfare Oldham Grant	-	119	(119)	-	-
JABBS Foundation	-	62,139	(57,956)	-	4,183
MCC Cost of Living Grant	-	309	(309)	-	-
Clothworkers Foundation	1,062	-	-	-	1,062
GMCA Oldham	2,796	33,159	(28,466)	-	7,489
GMCA Manchester	-	177,481	(201,203)	23,722	-
	<u>33,061</u>	<u>1,641,522</u>	<u>(1,662,373)</u>	<u>23,722</u>	<u>35,932</u>

**Name of fund**

**Description, nature, and purposes of the fund**

Visitor centres	Provision of support services to families at NW prison visitor centres.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.
GMCA Oldham & Manchester	Provision of welfare programme across Oldham and Manchester, to embed public service reform principles.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

24. Analysis of charitable funds [continued]

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
<b>Analysis of unrestricted fund movements</b>					
<b>General fund</b>	659,971	314,671	(140,808)	(35,988)	797,846
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee Recruitment & Training	5,000	-	-	-	5,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	-	75,000
<b>Total unrestricted funds</b>	734,971	314,671	(140,808)	(35,988)	872,846

Name of fund	Description, nature, and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Staffing restructure	To utilise reserve funds to invest in additional staffing to future proof POPS
Quality standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

**24. Analysis of charitable funds [continued]**

	Fund at 1 April 2022	Incoming resources	Resources Expended	Transfers	Fund at 31 March 2023
	£	£	£	£	£
<b>Analysis of restricted fund movements</b>					
Visitor centres	-	812,906	(783,703)	-	29,203
Women's Centre Oldham	-	98,554	(105,697)	7,143	-
Merseyside VRU	-	122,672	(130,731)	8,059	-
Clothworkers Foundation	1,062	-	-	-	1,062
GMCA Oldham	-	66,834	(64,038)	-	2,796
GMCA Manchester	-	195,464	(216,250)	20,786	-
	-----	-----	-----	-----	-----
<b>Total</b>	<b>1,062</b>	<b>1,296,430</b>	<b>(1,300,419)</b>	<b>35,988</b>	<b>33,061</b>
	=====	=====	=====	=====	=====

Name of fund	Description, nature, and purposes of the fund
Visitor centres	Provision of support services to families at NW prison visitor centres.
ICO	Family support service attached to Intensive Community Order sentence.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.

<b>25. Cash used in operations</b>	<b>2024</b>	<b>2023</b>
	£	£
Net movements in funds	89,836	169,874
Adjustments for:		
Depreciation	12,940	13,257
Interest income	(2,615)	(1,404)
Movements in working capital:		
(Increase)/decrease in stock	(2,456)	3,133
(Increase) in debtors	(6,249)	(31,622)
(Decrease)/Increase in creditors	(10,792)	125,947
	-----	-----
<b>Net cash generated/(used) in operations</b>	<b>80,664</b>	<b>279,185</b>
	=====	=====

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2024

**26. Net debt reconciliation**

	<b>1 April 2023 £</b>	<b>Cash flows £</b>	<b>31 March 2024 £</b>
Cash	903,387	78,279	981,666
	903,387	78,279	981,666
	<b>1 April 2022 £</b>	<b>Cash flows £</b>	<b>31 March 2023 £</b>
Cash	622,798	280,589	903,387
	622,798	280,589	903,387

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

England & Wales - Charity number 1048152

---

# Accounts

---



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2023**

**Company Registration Number 3067385  
Charity Number 1048152**

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Financial Statements  
Year ended 31 March 2023**

---

<b>CONTENTS</b>	<b>Page</b>
Company information	1
Trustees' Annual Report	2 - 12
Independent auditors' report	13-16
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 35

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Company Information

31 March 2023

---

**Registered charity name:** Partners of Prisoners and Families Support Group

**Company registration number:** 3067385

**Charity number:** 1048152

**Registered office:** Valentine House  
1079 Rochdale Road  
Blackley  
Manchester  
M9 8AJ

**Board of Trustees:** Raymond Hill (Chair)  
Richard Conway  
Sarah Cooke  
Lauren Hall  
Richard Rowley  
Guy Grant  
Nikki Anderson  
Chris Fitzgerald – appointed 15/09/22  
Peter Jones – appointed 15/09/22

**Auditors:** Mitchell Charlesworth (Audit) Limited  
Accountants  
Registered Auditor  
3<sup>rd</sup> Floor  
44 Peter Street  
Manchester  
M2 5GP

**Bankers:** Unity Trust Bank plc  
Nine Brindley Place  
Birmingham  
B1 2HB

**Solicitors:** Hempsons  
City Tower  
Piccadilly Plaza  
Manchester  
M1 4BT

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

#### **Year ended 31 March 2023**

---

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

#### **Purposes and activities**

The charity's purposes are:

- 1) The advancement of education and training and the relief of poverty and sickness among persons who are suffering, or who have suffered, a legal restriction on their liberty in a penal or correctional establishment, or by any other remit we process, and the families of such persons in such ways the Trustees think fit, and
- 2) To further promote the study of, and research into, all aspects and methods of the prevention of crime and delinquency, and to obtain and make records of, and disseminate the useful results of such research for the benefit of the public.

These purposes are delivered by following the current mission statement:

Partners of Prisoners and Families Support Group (POPS) aim to provide a variety of services to support anyone who has a link with someone in prison, prisoners, and other agencies. POPS provide assistance to these groups for the purpose of enabling families to cope with the stress of arrest, sentencing, imprisonment and release.

POPS is a proactive organisation and recognises the ever-changing needs of those it supports, especially in the light of the major changes taking place externally within the Criminal Justice System (CJS) and associated public services. These needs and the increasing potential for growth in demand for the services we provide, have formed the backdrop for the development and implementation of our three-year Strategic Plan (POPS: 2023-2026) and organisational staffing and service restructure.

The seven strategic priorities in the 2019-2022/23 strategic and interim plan were as follows:

- 1) Invest in those who invest in families.
- 2) Robust and informed governance
- 3) Growing to meet need.
- 4) Strengthening our community roots
- 5) Ensuring 'evidence based' practice
- 6) Making POPS' message visible
- 7) Diversification of funding

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2023** [Continued]

---

### **Public benefit statement**

The Trustees are clear that the purposes of Partners of Prisoners and Families Support Group are carried out for public benefit. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the purpose and objectives and when planning the future activities. In particular, the Trustees will consider how planned activities will contribute to the aims and objectives they have set.

### **Achievements and performance**

POPS' overall vision for the period of this report is to 'Look back to move forward' and to re-associate POPS with our community roots. By doing so we have identified opportunities to ensure those who have offended, their families, and children, receive access to quality support, when required, both throughout the CJS, and within the communities they live. We will continue to do this by promoting the ethos of user voice and experience, taking all opportunities to raise the issues relating to the groups we work with and to develop quality service delivery in line with new government agendas and needs identified by those we support.

From 1 April 22 – 31 March 23 POPS' services continued to be delivered and POPS' successful tender for the HMPPS Family & Significant Other contracts commenced in October 2022. The ending of the COVID-19 pandemic restrictions influenced a reversion back to more open access to those in custody and their families in the community. However, the new HMPPS contracts did not include the delivery and overall management of prison-based refreshment services, resulting in a loss of income and expenditure associated with this provision.

POPS were successful with a newly commissioned IRS Welfare Service which continued to be delivered safely in new working environments at satellite offices, including a change of premises for the Women's Service as part of the Greater Manchester Women's Service Alliance in Oldham.

POPS continue to operate its core business requirements utilising a 'home working' policy plan which has been effective by ensuring daily telephone and online contact with key staff, regular online staff team support meetings and daily catch ups via email and in person. POPS' building at 1079 Rochdale Road continues to be leased to MCC Youth Justice Team North and will continue for an additional period of two years (to March 2025) bringing in additional funds to POPS.

At strategic level, POPS retained regular contact with its commissioners and funders via regular meetings to ensure contractual compliance and to negotiate variations to contractual requirements to enable delivery to continue and adapt to suit the needs of the Commissioner and the people it supports.

### **Partnerships**

POPS continued to develop the concept of a "Continuum of Care" for those in prison, those who are on community sentence, their families, and their children, as they progress through the various stages of the Criminal Justice System, including the communities they live in and return to.

- POPS formed robust working relationships with Greater Manchester Combined Authority, including Manchester CC to provide community based support services to People on Probation and their families, with National Probation Service North being an additional partner.
- POPS formed a new working relationship with Big Life group who were responsible for the overall co-ordination of the new IRS (Integrated Resettlement Services) Greater Manchester Community Welfare offer to People on Probation, for which POPS were the provider in Manchester and Oldham.
- POPS continued to develop a working relationship with the Greater Manchester Women's Support Alliance, to deliver and develop women specific services to women in Oldham via the Farida Centre.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees Annual Report**  
**Year ended 31 March 2023** [Continued]

---

### **Partnerships (continued)**

- POPS' partnership with the Violence Reduction Partnership in Merseyside came to an end in March 2023 due to the ending of the funding cycle. POPS were successful in delivering all of the objectives for the support service offered to families as part of this project.
- POPS staff continued to promote the 'lived experience' of those who use our services, and offered innovative solutions to Criminal Justice issues, including online training to a broad range of external agency staff (Hidden Sentence) including to 199 staff over 11 sessions at Nottingham Council and 6 prison staff at HMP Full Sutton. A further 5 sessions are booked for Nottingham Council from April 2023.
- We continued to deliver presentations at online conferences at Policy Forums, engagement with Academic Research and Consultation projects. ie: Building Futures Project with the Prison Reform Trust and the HMPPS led External Advice & Scrutiny panel.
- POPS continued to develop its partnership with SERCO and have worked towards mobilisation of POPS Family Support Service offer at the new prison build site in Leicestershire (HMP Fosse Way) to commence in May 2023 and continued to support prison leavers and their families through the gate support initiatives.
- POPS continued to contribute to the strategic direction of the Farmer Review and its impact upon the delivery of services to prisoners' families. We were invited to revisit three prisons with Lord Farmer to review progress to date.
- POPS supported the promotion of a new prison reform book written by Angela Kirwin and POPS' CEO spoke at the launch event to an audience that included housing providers, substance misuse agencies and local voluntary sector partner agencies.
- POPS were successful with our tender to be the HMPPS Family Service provider at North-West prisons, increasing our delivery to 14 prison sites.
- POPS also began to offer support to smaller local charities in their endeavours to offer support to the families of those convicted under Joint Enterprise.
- POPS' CEO spoke at various online conference including the Seldom Heard Project, organised by Liverpool University, where she was able to raise awareness of the needs of prisoners' families to a wider audience and at a webinar organised by the University of Birmingham to discuss the value of prison video calls to assist in the maintenance of relationships.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2023 [Continued]

## POPS updated the current Quality Cycle to be inclusive of legislative changes and data protection requirements



# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2023** [Continued]

---

### **Leadership and Management**

#### **Strategic plan**

POPS have reviewed its strategic plan 2019-2022 and interim plan 2022/23 as part of regular Board meetings and are confident that we will achieve the proposed aims and objectives before its natural end. We consulted with Trustees, and wider stakeholders to agree the delivery of a 12 month interim strategic plan (2022-2023) whilst we awaited the outcome of business critical bid submissions, which we were successful with. Currently POPS are engaging with the Cranfield Trust to consider how best to consult and gather the views of Trustees, Core Business staff, the broader staff team and users of service to develop a new strategic plan for 2023/2026.

#### **Human resources**

POPS continue to review our capacity to deliver quality services and we continue to update HR employment law requirements within the POPS Quality Cycle, to ensure we remain legally compliant and a robust and fair employer. All the terms and conditions of service (contractual and non-contractual) are reviewed yearly via the POPS Quality Cycle and updated appropriately to be in line with current legislation. POPS are currently working to transition POPS' HR Manager to one day per week, pre- retirement, and in doing so will recruit a POPS HR Administrator to take up daily HR tasks, including recruitment and onboarding new staff and monitoring of annual leave and sickness entitlement.

#### **Financial review**

This financial year has yielded a surplus explained within the full financial accounts.

The Trustees receive regular management accounts and 3 monthly 'year to date' accounts at each Board meeting, including:

- Regular financial updates from the CEO and Finance Manager in relation to forecasted budget, income and expenditure and cash flow.
- application for additional grant funding
- Review of Reserves Policy to provide assurance of POPS' capacity to 'bridge' short term cash flow matters and any potential for identifying designated reserve spending.
- Review of POPS' potential to respond to loss of contractual funding via identification of new funding opportunities.
- Review risk management log

#### **Risk management**

The charity continues to review all its funding sources and required staffing knowledge to specialise in negotiating and sourcing grants and other contractual opportunities. Internal risks are minimised by implementation of management controls and self-auditing procedures. The financial management of the organisation is controlled by a specialist in house department and is overseen by the Board of Trustees. A new risk management framework will be developed to improve decision making. A New Business Development focus will also be implemented to ensure potential business opportunities are sought and considered for any financial, capacity and reputational risks.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Trustees' Annual Report

Year ended 31 March 2023 [Continued]

---

POPS is negotiating the onboarding of a new Insurance Broker, Griffiths & Armour to provide improved general cover, increase cyber security cover and to consider Insurance for landlord liability due to the external leasing of POPS' property at 1079 Rochdale Road M9 8AJ.

Gross Income was £1,611,101 (2022 - £926,640) that was £70,553 (2022 - £41,294) below budget and £684,460 (2022 - £191,866 lower) higher than the last financial year.

Expenditure for the year was £1,441,228 (2022 - £994,815) that was £305,369 (2022 - £111,940) under budget and £446,413 higher (2022 - £8,793 lower) than last year. There was a surplus for the year of £169,874 (2022 – surplus of £68,174) versus a budget deficit of £36,277 (2022 – deficit £138,985).

The total reserves of the charity at the end of the financial year are £905,907 (2022 - £736,033). This has been split between a general fund of £797,846 (2022 - £659,971), designated funds of £75,000 (2022 - £75,000) and restricted funds of £33,071 (2022 - £1,062).

The designated funds consist of: Building Maintenance/Security £15,000; IT Maintenance £15,000; HR & Consultancy Fund £15,000; Governance & Trustee Recruitment/Training £5,000; Quality Standards £15,000; Staff Development £10,000.

POPS has delivered its financial targets according to the budget. This secure financial situation will allow POPS to commit some of its reserve strength in the coming year to further develop the potential and expansion of the charitable activities.

#### Investment powers and policy

The charity has a policy of prudent investment of surplus funds.

#### Reserves policy

POPS has an agreed reserves policy that supports the maintenance of free reserves of between three and six months of the resources expended. The purpose of the Reserves Policy is for POPS to ensure the stability of the organisation to achieve its mission and to use to invest in POPS building, staff, resources and equipment. POPS separates its Reserve fund into two dedicated areas:

1. **Emergency Reserve:** sudden increase in expenditure, unanticipated loss of income, and to cover circa 6 months' 'running costs'.
2. **Opportunity Reserve:** is intended to provide funds to meet specific opportunities that further the Mission of POPS. It is also intended as a source of internal funds available for organisation capacity building such as strategic staff development, investment in POPS staffing infrastructure, the maintenance of POPS assets (building) and will be reviewed periodically by the POPS Board of Trustees.

#### Authority to use Reserves

The CEO will submit a request to the Board to utilise some/all of the Emergency Reserves Fund at the point where the loss of any contract has rendered the Organisation reliant on such funds for a designated period of time. The request will include the determination of the use of the funds and plans for replenishment and will include the identification and analysis of Risk and a full Recovery Plan. The organisational goal is to replenish the funds within an agreed period to restore the Emergency/Opportunity Reserve fund to the minimum target.

Authority for the use of one month's equivalent expenditure to Head Office cost is delegated to the CEO in consultation with the Chair of the Board of Directors for use in extraordinary circumstances relating to the proposed use of any Emergency funds to allow for all running costs to be accounted for in the period of negotiation.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2023** [Continued]

---

## **Reporting and Monitoring**

The CEO is responsible for assuring that the Reserve Funds are maintained and used only as described in this policy. Upon approval for the use of any Reserve Funds, the CEO and Finance Department will maintain records of the use of the funds and plans for replenishment. Regular reports back to the Board of Directors on the progress for restoring the fund back to the minimum amount may also be required.

## **Review of Policy**

This policy will be reviewed every three years as part of the Strategic Planning Process, by the CEO, Finance Manager, and chair of trustees, or sooner if warranted by internal or external events or changes.

## **Relationship to other Policies**

POPS shall maintain the following Board approved policies, which may affect the creation, sufficiency and management of the Reserves Fund:

Financial Strategy  
Strategic Plan  
Risk Management Policy  
Investment Statement

## **Investment Policy for Surplus Funds**

The charity adopts a very prudent approach to financial investments.

The policy is to maintain sufficient funds in current accounts (at present with Unity Trust Bank) to ensure a minimum of one month's planned expenditure is completely covered, even if no income was received. Preferably, two months' planned expenditure should be covered.

The current account funds are monitored on a daily basis by the Finance Department and reviewed monthly by the Senior Management Team.

Thereafter, Surplus Funds are deposited in the safest banks, as defined by ratings agencies, and always within the Financial Services Compensation Scheme level (currently £75,000) per account.

The level of Surplus Funds is assessed and reviewed on a quarterly basis and reported to the Board of Trustees. Bank ratings are checked annually.

Any recommendations for changes to Surplus Funds deposits, to increase/decrease values or to switch to alternative accounts, are put before the Board for authorisation.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

## Trustees' Annual Report Year ended 31 March 2023 [Continued]

For this document the following information applies as at 31.03.23.

<b>Reserve Summary</b>	<b>£</b>
Total Reserves (inc fixed assets)	905,907
Property and fixed assets	(82,238)
Current Assets less Current Liabilities	<u>823,669</u>
Assigned Costs:	
Head Office Salary cost for six months	172,692
Redundancies	75,000
Head Office Running costs for six months	52,542
Legal/Estate Agent fees	10,000
	<u>310,234</u>
Creditors	154,031
Designated Funds	75,000
Total six months running cost	539,234
Total remaining balance (excl property value)	456,996
	<u>456,996</u>

### Structure, Governance and Management

#### Governing document

POPS is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12/06/1995 as amended by special resolutions dated 12/08/2002 and 15/09/2003, and new articles adopted by special resolution dated 18/03/2013 as registered at Companies House on 08/04/2013.

#### Governance

POPS have recruited new Board members to reflect the capacity required to govern a growing organisation. We appointed new Trustees and continued to meet online at least four times per year with additional attendance at dedicated sub-committees as required. A robust online Trustee induction process was developed including training on POPS' Management Accountancy procedure and reporting style, human resource and operational overview and strategic vision.

During the year, POPS' Senior Management team met frequently with Trustees to ensure they were regularly updated on contractual negotiations and variations.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2023** [Continued]

---

## **Appointment of trustees**

One third of the members of the Board of Trustees are retired by rotation at the annual general meeting. Retiring members are able to apply to be re-elected. The Charity is currently expanding the number of Trustees in order to introduce additional skills to complement those of the existing Board of Trustees. Selected prospective trustees complete an application form and are interviewed by the Chair of the Board and the CEO before being proposed to the Board of Trustees for acceptance as a new Board Member. Two new Trustees were recruited through the POPS Trustee recruitment process which included formal application and interview by the Chair of Trustees and CEO and ratification at the June 2022 Board meeting.

## **Trustee induction and training**

New trustees are provided with a comprehensive induction pack and undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Additional communication systems have been initiated in order to have contact with trustees outside of statutory meeting: i.e. designated sub-groups, and any required exceptional board meetings. POPS are looking to develop a Trustee Champion model that will allow Trustees to participate in between meetings, if required, on operational matters that are matched to their specialist interest.

## **Directors and Trustees**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees who served the company during the period were as follows:

### **Key management personnel: Trustees and Directors**

Chair: Raymond Hill

Richard Conway  
Sarah Cooke  
Lauren Hall  
Richard Rowley  
Guy Grant  
Nikki Anderson  
Sarah Beresford – resigned 12/05/22  
Chris Fitzgerald – appointed 15/09/22  
Peter Jones – appointed 15/09/22

### **Key management personnel: Principal staff**

Chief Executive Officer: Diane Curry OBE

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2023** [Continued]

---

### **Plans for the future**

- Continue to invest in POPS' current and future staffing group to offer support, guidance, and training to enable them to support the people we offer services to
- Develop Trustee 'champions' to support the organisation within their identified and specialist interest areas.
- Engage diverse funders of family and offender services to recognize the associated needs of prisoners, prison leavers, their families, and their children
- Continue to grow POPS' 'Making the Connection' (version 3) Family Services model to engage with wider agendas and locality-based support
- Continue to further develop the Charity Log as a data capture tool and as an indicator of the impact of POPS' services upon family relationships and re-offending and social return on investment
- Continue to promote the value of the "lived experience" as an asset within the organization and the wider field
- Develop a staff training module to include awareness of the Equalities agenda, update HR policies and procedures and respond to staff needs on an ongoing basis including setting up a Diversity & Inclusion 'working group' to ensure we recruit new Trustees and staff that reflect the diverse make up of our communities
- Expand our services into new geographical areas to meet specific locality needs
- Develop POPS' website to ensure POPS' message is visible to a wider audience and offers up to date /interactive information to all who use it
- Develop an online adaptation of the 'Hidden Sentence' training module
- To use POPS' capital investment (building) to provide additional income and generate new business via robust, financially viable contracts

### **Trustees' responsibilities**

The Trustees (who are also directors of POPS for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report** **Year ended 31 March 2023 [Continued]**

---

The Trustees (who are also directors of POPS for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

In so far as the Trustees are aware:

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

#### **Auditors**

Mitchell Charlesworth (Audit) Limited have been re-appointed as auditors for the ensuing year.

#### **Signed by order of the Trustees**



..... 21/09/2023

**Raymond Hill**  
**Chairman**

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**

#### **Year ended 31 March 2023**

---

#### **Opinion**

We have audited the financial statements of Partners of Prisoners and Families Support Group (the 'charitable company') for the year-ended 31 March 2023 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *the Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 company'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 Trustees are responsible for the 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group** **Year ended 31 March 2023**

---

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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, is detailed below.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group Year ended 31 March 2023**

---

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

### **Identifying and assessing potential risks related to irregularities**

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

- the nature of the sector, control environment and organisation performance;
- the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their 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 of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to the completeness of cash-based income as well as the timing of the recognition of income.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory frameworks that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included:

Safeguarding, the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102), and the Companies Act 2006.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group  
Year ended 31 March 2023**

---

## **Audit response to risks identified**

As a result of performing the above, we identified the timing of the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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 Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Mitchell Charlesworth*

**Alison Buckley (Senior Statutory Auditor)**  
**Mitchell Charlesworth (Audit) Limited**  
**Accountants**  
**Statutory Auditor**  
**3<sup>rd</sup> Floor**  
**44 Peter Street**  
**Manchester**  
**M3 5GP**

**Dated:** ..21/09/2023.....

**Mitchell Charlesworth (Audit) Limited is eligible to act as auditors in terms of Section 1212 of the Companies Act 2006**

---

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities (including income and expenditure account)**  
**Year ended 31 March 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Income</b>							
Grants and donations	5	2,757	483,528	486,285	15,235	163,548	178,783
<i>Income from charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	6	254,100	812,902	1,067,003	102,761	644,747	747,508
Investment income	7	1,404	-	1,404	249	-	249
Other income					100	-	100
<i>Income from facilities and services:</i>							
Other income	8	9,348	-	9,348	-	-	-
Rental income	8	47,062	-	47,062	-	-	-
<b>Total income</b>		<b>314,671</b>	<b>1,296,430</b>	<b>1,611,101</b>	<b>118,345</b>	<b>808,295</b>	<b>926,640</b>
<b>Expenditure</b>							
<i>Costs of raising funds:</i>							
Fundraising costs of donations and legacies	9	-	-	-	-	-	-
<i>Expenditure on charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	10	140,808	1,300,419	1,441,228	71,433	923,382	994,815
<b>Total expenditure</b>		<b>140,808</b>	<b>1,300,419</b>	<b>1,441,228</b>	<b>71,433</b>	<b>923,382</b>	<b>994,815</b>
<b>Net income/(expenditure)</b>		<b>173,863</b>	<b>(3,989)</b>	<b>169,874</b>	<b>46,913</b>	<b>(115,087)</b>	<b>(68,174)</b>
Transfers between funds	16	(35,988)	35,988	-	(114,175)	114,175	-
<b>Net movement of funds for the year</b>		<b>137,875</b>	<b>31,999</b>	<b>169,874</b>	<b>(67,262)</b>	<b>(912)</b>	<b>(68,174)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		734,971	1,062	736,033	802,233	1,974	804,207
Total funds carried forward		872,846	33,061	905,907	734,971	1,062	736,033

The Statement of Financial Activities includes all gains and losses in the year and all income and expenditure derive from continuing activities

**The notes on pages 20-35 form part of these financial statements**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Balance sheet  
as at 31 March 2023**

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	18		82,238		95,495
<b>Current assets</b>					
Stocks	19	28		3,161	
Debtors	20	74,283		42,661	
Cash at bank and in hand		903,387		622,798	
			977,698		668,620
<b>Creditors: Amounts falling due within one year</b>	21	(154,029)		(28,082)	
<b>Net current assets</b>			823,667		640,538
<b>Net assets</b>			905,907		736,033
<b>Funds</b>					
Restricted income funds	24		33,061		1,062
Unrestricted income funds					
General	24	797,846		659,971	
Designated	24	75,000		75,000	
<b>Total unrestricted funds</b>			872,846		734,971
<b>Total funds</b>			905,907		736,033

For the year-ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee on the 21/09/2023 and are signed on their behalf by:

.....  
Raymond Hill  
Chairman

Company Registration No. 3067385

The notes on pages 20-35 form part of these financial statements

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of cash flows  
Year ended 31 March 2023**

		<b>2023</b>		<b>2022</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>					
Cash generated/(used) in operating activities	26	<u>279,185</u>		<u>(87,885)</u>	
<b>Net cash inflow/(outflow) generated from operating activities</b>			279,185		(87,885)
<b>Cash generated in investing activities</b>					
Interest income		1,404		249	
Purchase of property, plant and equipment		<u>-</u>		<u>-</u>	
<b>Net cash generated in investing activities</b>			<u>1,404</u>		<u>249</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>			280,589		(87,636)
Cash and cash equivalents at beginning of year			<u>622,798</u>		<u>710,434</u>
<b>Cash and cash equivalents at end of year</b>			<u><u>903,387</u></u>		<u><u>622,798</u></u>

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Notes to the Financial Statements**

#### **Year ended 31 March 2023**

---

#### **1. Company information**

Partners of Prisoners and Families Support Group is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Valentine House, 1079 Rochdale Road, Blackley, Manchester, M9 8AJ.

#### **2. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Partners of Prisoners and Families Support Group meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and 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. Grants are deferred to future periods only when this is specified by the funder or other preconditions of the fund are not yet met.

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 Trust 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.

Investment income is recognised on a receivable basis.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Notes to the Financial Statements Year ended 31 March 2023**

---

### **2. Accounting Policies [Continued]**

#### **Expenditure**

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 are the direct and indirect costs of raising funds for charitable purposes, including applying for grants.
- Charitable activities include expenditure associated with the provision of services at the visitors' centres and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis pro-rata with income.
- Other expenditure represents those items not falling into any other heading.

#### **Funds structure**

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract / monies received. The purpose and use of restricted funds is set out in note 24 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are funds which have been allocated or designated for specific purposes by the charity out of unrestricted funds.

#### **Tangible fixed assets**

All fixed assets are initially recorded at cost. The charity operates a £1,000 capitalisation policy and items will not be capitalised under this de-minimis limit. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold land and buildings - 4% straight line  
Equipment - 25% straight line

#### **Stock**

Stock of goods for resale is included at the lower of cost or net realisable value.

#### **Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

#### **Pensions**

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2023**

---

### **2. Accounting Policies [Continued]**

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Cash at bank and in hand**

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

#### **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.

#### **Financial instruments**

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

### **3. Legal status of the Charity**

The company is limited by guarantee and all members have agreed to contribute an amount not exceeding £10 in the event of a winding up. The number of members at the year-end was 9 (2022 - 9).

### **4. Judgements and key sources of estimation uncertainty**

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

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

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2023**

5.	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
Grants and donations	£	£	£	£	£	£
<i>Grants</i>						
Women's Centre Oldham	-	98,554	98,554	-	69,371	69,371
Merseyside VRU	-	122,672	122,672	-	94,177	94,177
COVID-19 Job Retention Grant	-	-	-	4,866	-	4,866
COVID-19 Additional Restrictions Grant	-	-	-	9,245	-	9,245
GMCA Welfare Manchester	-	195,464	195,464	-	-	-
GMCA Welfare Oldham	-	66,833	66,833	-	-	-
	-	483,523	483,523	14,111	163,548	177,659
<i>Donations</i>						
Online and other donations	2,757	5	2,762	1,124	-	1,124
	2,757	483,528	486,285	15,235	163,548	178,783
<b>6. Income from charitable activities</b>						
Income from service level agreements and fees	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Visitors' Centre Operation	-	812,902	812,902	-	644,747	644,747
Tea Bar Activities	254,100	-	254,100	102,761	-	102,761
	254,100	812,902	1,067,002	102,761	644,747	747,508
<b>7. Investment Income</b>						
Investment Income	£	£	Unrestricted Funds 2023	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£	£	£
Bank interest received			1,404	1,404	249	249
The investment income arises from interest bearing deposit accounts.						

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

8. Income from facilities and services	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Training income	4,348	-	4,348	-
HMRC refund	5,000	-	5,000	-
Rental income	47,062	-	47,062	-
	<u>56,410</u>	<u>-</u>	<u>56,410</u>	<u>-</u>

9. Costs of raising funds	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donation and fundraising costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**10. Analysis of charitable expenditure - current year**

The charity undertakes direct charitable activities only and does not make grant payments.

	Basis of allocation	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2023 £
Tea Bar & Visitor Centre supplies and projects	Direct	109,296	19,330	-	128,626
Wages and salaries	Direct	31,512	510,279	230,135	771,926
Governance costs	Direct	-	10,797	6,423	17,220
Support costs	Note 11	-	243,297	280,159	523,456
<b>Total</b>		<u>140,808</u>	<u>783,703</u>	<u>516,717</u>	<u>1,441,228</u>

**Analysis of charitable expenditure - prior year**

	Basis of allocation	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2022 £
Tea Bar & Visitor Centre supplies and projects	Direct	49,372	23,927	-	73,299
Wages and salaries	Direct	22,061	434,080	79,498	535,639
Governance costs	Direct	-	18,257	4,631	22,888
Support costs	Note 11	-	206,396	156,593	362,989
<b>Total</b>		<u>71,433</u>	<u>682,660</u>	<u>240,722</u>	<u>994,815</u>

Expenditure on charitable activities was £1,441,228 (2022 - £994,815) of which £140,808 was unrestricted (2022 - £71,433) and £1,300,419 restricted (2022 - £923,382).

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2023

**10. Summary of analysis of expenditure and related income for charitable activities - current year (continued)**

	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2023 £
Costs (note 10)	(140,808)	(783,703)	(516,717)	(1,441,228)
Grant support (note 5)	-	-	483,528	1,550,530
SLA support (note 6)	254,100	812,902	-	1,067,003
	<u>113,292</u>	<u>29,199</u>	<u>(33,189)</u>	<u>109,302</u>

**Summary of analysis of expenditure and related income for charitable activities - prior year**

	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2022 £
Costs (note 9)	(71,433)	(682,660)	(240,722)	(994,815)
Grant support (note 5)	14,111	-	163,548	177,659
SLA support (note 6)	-	644,747	-	644,747
	<u>(57,322)</u>	<u>(37,913)</u>	<u>(77,174)</u>	<u>(172,409)</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2023**

**11. Analysis of support costs - current year**

The charity allocates its support costs as shown in the table below and then further apports those costs between the three charitable activities undertaken (see note 9). Where practicable any support costs are directly attributed to the activity, where this is not possible it has been apportioned pro-rata to the income derived from the activity.

<b>Support cost</b>	<b>Basis of allocation</b>	<b>Prison visitor centres, family link work &amp; tea bar facilities</b>	<b>Governance</b>	<b>Total 2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Project costs	Direct	135,444	-	135,444
Wages and salaries	Income derived	283,716	-	283,716
Premises costs	Income derived	5,789	-	5,789
General operating costs	Income derived	98,507	-	98,507
Audit fees	Governance	-	9,450	9,450
Legal and professional costs	Governance	-	7,770	7,770
		523,456	17,220	540,676
		523,456	17,220	540,676

**Analysis of support costs - prior year**

<b>Support cost</b>	<b>Basis of allocation</b>	<b>Prison visitor centres, family link work &amp; tea bar facilities</b>	<b>Governance</b>	<b>Total 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Project costs	Direct	4,582	-	4,582
Wages and salaries	Income derived	266,324	-	266,324
Premises costs	Income derived	12,328	-	12,328
General operating costs	Income derived	79,755	-	79,755
Audit fees	Governance	-	9,300	9,300
Legal and professional fees	Governance	-	13,589	13,589
		362,989	22,889	385,878
		362,989	22,889	385,878

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2023**

<b>12. Staff costs and emoluments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Salaries and wages	970,209	737,130
Social security costs	68,509	50,391
Pension costs	16,924	13,008
	<u>1,055,642</u>	<u>800,529</u>

One employees earned between £60,000 and £69,999 (2022 - One).

No Trustees received any emoluments or payment for professional or other services in the year. No Trustees were re-imbursed for travelling expenses during the year (2022: None).

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £62,118 (2022: £60,079).

<b>13. Staff numbers</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
The average number of employees during the year was as follows:		
Chief Executive	1	1
Head of Operations	1	1
Managers	4	4
Family Support Leads	15	12
Administration	1	1
Support Workers	46	32
	<u>68</u>	<u>51</u>

**14. Pension Costs**

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The employer's charge for the year for the charity is £16,925 (2022 - £13,008).

<b>15. Net (outgoing)/incoming resources for the year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	13,256	14,414
Auditor's remuneration:		
External audit	7,150	6,500
Other services	2,300	2,100
	<u>12,756</u>	<u>10,700</u>

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

### Notes to the Financial Statements

#### Year ended 31 March 2023

#### 16. Transfers between funds

During the year-ended March 2022 the organisation received COVID-19 Job Retention Scheme income. This income has been treated as unrestricted income initially and amounts claimed in relation to both Visitor Centre and restricted project wages have then been transferred to those respective funds to reduce the employment costs. These amounted to a £2,636 reduction in Visitor Centre wages.

The balance of funds was transferred from/to the unrestricted fund during the year to cover the remaining costs incurred on a number of restricted funds (see note 25).

No COVID-19 Job Retention Scheme income was received in 2023.

#### 17. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

<b>18. Tangible fixed assets</b>	<b>Freehold buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st April 2022	244,291	34,702	278,993
<b>At 31st March 2023</b>	244,291	34,702	278,993
<b>Depreciation</b>			
At 1st April 2022	155,879	27,619	183,498
Charge for the year	9,772	3,485	13,257
<b>At 31st March 2023</b>	165,651	31,104	196,755
<b>Net book value</b>			
<b>At 31st March 2023</b>	78,640	3,598	82,238
At 31st March 2022	88,412	7,083	95,495
<b>19. Stock</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Goods for resale		28	3,161

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2023**

<b>20. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	58,262	29,285
Prepayments and other debtors	16,021	13,376
	<u>74,283</u>	<u>42,661</u>
	<u><u>74,283</u></u>	<u><u>42,661</u></u>
 <b>21. Creditors: amounts falling due within one year</b>	 <b>2023</b>	 <b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,040	13,129
Accruals and other creditors	149,981	14,953
	<u>154,029</u>	<u>28,082</u>
	<u><u>154,029</u></u>	<u><u>28,082</u></u>

**22. Commitments under operating leases**

The company leased office equipment under formal operating leases. The lease agreement terminated in 2023.

At 31 March 2023 the company had annual commitments under non-cancellable operating leases as set out below.

	<b>Other equipment</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
Within 1 year	-	4,865
Within 2 to 5 years	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>4,865</u></u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2023

<b>23. Analysis of net assets between funds</b>		<b>Designated</b>	<b>Restricted</b>	
<b>Current year</b>	<b>General fund</b>	<b>funds</b>	<b>funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	82,238	-	-	82,238
Cash at bank and in hand	903,387	-	-	903,387
Other net current assets/(liabilities)	(187,779)	75,000	33,071	(79,708)
	<u>797,846</u>	<u>75,000</u>	<u>33,071</u>	<u>905,917</u>
	<u><u>797,846</u></u>	<u><u>75,000</u></u>	<u><u>33,071</u></u>	<u><u>905,917</u></u>
<b>Previous year</b>	<b>General fund</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	95,495	-	-	95,495
Cash at bank and in hand	622,798	-	-	622,798
Other net current assets/(liabilities)	(58,322)	75,000	1,062	17,740
	<u>659,971</u>	<u>75,000</u>	<u>1,062</u>	<u>736,033</u>
	<u><u>659,971</u></u>	<u><u>75,000</u></u>	<u><u>1,062</u></u>	<u><u>736,033</u></u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2023

**24. Analysis of charitable funds**

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
Analysis of unrestricted fund movements	£	£	£	£	£
<b>General fund</b>	659,971	314,671	(140,808)	(35,988)	797,846
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee					
Recruitment & Training	5,000	-	-	-	5,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	-	75,000
<b>Total unrestricted funds</b>	734,971	314,671	(140,808)	(35,988)	872,846

Name of fund	Description, nature, and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2023

**25. Analysis of charitable funds (continued)**

	Fund at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2023 £
<b>Analysis of restricted fund movements</b>					
Visitor centres	-	812,906	(783,703)	-	29,203
Women's Centre Oldham	-	98,554	(105,697)	7,143	-
Merseyside VRU	-	122,672	(130,731)	8,059	-
Clothworkers Foundation	1,062	-	-	-	1,062
GMCA Oldham	-	66,834	(64,038)	-	2,796
GMCA Manchester	-	195,464	(216,250)	20,786	-
<b>Total</b>	<b>1,062</b>	<b>1,296,430</b>	<b>(1,300,419)</b>	<b>35,988</b>	<b>33,071</b>

**Name of fund**

**Description, nature, and purposes of the fund**

Visitor centres	Provision of support services to families at NW prison visitor centres.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.
GMCA Oldham & Manchester	Provision of welfare programme across Oldham and Manchester, to embed public service reform principles.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2023

**25. Analysis of charitable funds**

[Continued]

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Analysis of unrestricted fund movements</b>					
<b>General fund</b>	727,233	118,346	(71,433)	(114,175)	659,971
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee Recruitment & Training	5,000	-	-	-	5,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	-	75,000
<b>Total unrestricted funds</b>	802,233	118,346	(71,433)	(114,175)	734,971

Name of fund	Description, nature, and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2023**

25. Analysis of charitable funds [Continued]	Fund at 1 April 2021 £	Incoming resources £	Resources Expended £	Transfers £	Fund at 31 March 2022 £
<b>Analysis of restricted fund movements</b>					
Visitor centres	-	644,747	(718,440)	73,693	-
Women's Centre Oldham	-	69,371	(76,439)	7,068	-
Merseyside VRU	-	94,177	(127,591)	33,414	-
Clothworkers Foundation	1,974	-	(912)	-	1,062
<b>Total</b>	<b>1,974</b>	<b>808,295</b>	<b>(923,382)</b>	<b>114,175</b>	<b>1,062</b>

Name of fund	Description, nature, and purposes of the fund
Visitor centres	Provision of support services to families at NW prison visitor centres.
ICO	Family support service attached to Intensive Community Order sentence.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.

26. Cash used in operations	2023 £	2022 £
Net movements in funds	169,874	(68,174)
Adjustments for:		
Depreciation	13,257	14,414
Interest income	(1,404)	(249)
Movements in working capital:		
(Increase)/decrease in stock	3,133	(2,379)
(Increase)/decrease in debtors	(31,622)	(21,924)
Increase/(Decrease) in creditors	125,947	(9,573)
<b>Net cash generated/(used) in operations</b>	<b>279,185</b>	<b>(87,885)</b>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2023

**27. Net debt reconciliation**

	<b>1 April 2022 £</b>	<b>Cash flows £</b>	<b>31 March 2023 £</b>
Cash	622,798	280,589	903,387
	<u>622,798</u>	<u>280,589</u>	<u>903,387</u>
	622,798	280,589	903,387
	<u><u>622,798</u></u>	<u><u>280,589</u></u>	<u><u>903,387</u></u>
	<b>1 April 2021 £</b>	<b>Cash flows £</b>	<b>31 March 2022 £</b>
Cash	710,434	(87,636)	622,798
	<u>710,434</u>	<u>(87,636)</u>	<u>622,798</u>
	710,434	(87,636)	622,798
	<u><u>710,434</u></u>	<u><u>(87,636)</u></u>	<u><u>622,798</u></u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

England & Wales - Charity number 1048152

---

# Accounts

---



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2022**

**Company Registration Number 3067385  
Charity Number 1048152**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Financial Statements  
Year ended 31 March 2022**

---

<b>CONTENTS</b>	<b>Page</b>
Company information	1
Trustees' Annual Report	2 - 13
Independent auditors' report	14-17
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the financial statements	21 - 35

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Company Information**  
**31 March 2022**

---

**Registered charity name:** Partners of Prisoners and Families Support Group

**Company registration number:** 3067385

**Charity number:** 1048152

**Registered office:** Valentine House  
1079 Rochdale Road  
Blackley  
Manchester  
M9 8AJ

**Board of Trustees:** Raymond Hill (Chair)  
Richard Conway  
Sarah Cooke  
Lauren Hall  
Richard Rowley  
Guy Grant  
Nicola Anderson

**Auditors:** Mitchell Charlesworth LLP  
Chartered Accountants  
Registered Auditor  
3<sup>rd</sup> Floor  
44 Peter Street  
Manchester  
M2 5GP

**Bankers:** Unity Trust Bank plc  
Nine Brindley Place  
Birmingham  
B1 2HB

**Solicitors:** Hempsons  
City Tower  
Piccadilly Plaza  
Manchester  
M1 4BT

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report** **Year ended 31 March 2022**

---

The Trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

#### **Purposes and activities**

The charity's purposes are:

- 1) The advancement of education and training and the relief of poverty and sickness among persons who are suffering, or who have suffered, a legal restriction on their liberty in a penal or correctional establishment, or by any other remit we process, and the families of such persons in such ways the Trustees think fit, and
- 2) To further promote the study of, and research into, all aspects and methods of the prevention of crime and delinquency, and to obtain and make records of, and disseminate the useful results of such research for the benefit of the public.

These purposes are delivered by following the current mission statement:

Partners of Prisoners and Families Support Group (POPS) aim to provide a variety of services to support anyone who has a link with someone in prison, prisoners, and other agencies. POPS provide assistance to these groups for the purpose of enabling families to cope with the stress of arrest, sentencing, imprisonment and release.

POPS is a proactive organisation and recognises the ever-changing needs of those it supports, especially in the light of the major changes taking place externally within the Criminal Justice System (CJS) and associated public services. These needs and the increasing potential for growth in demand for the services we provide have formed the backdrop for the development and implementation of our three-year Strategic Plan (Looking Back to Move Forward 2019-2022) and organisational staffing and service restructure.

The seven strategic priorities in the 2019-2022 strategic plan are as follows:

- 1) Invest in those who invest in families
- 2) Robust and informed governance
- 3) Growing to meet need
- 4) Strengthening our community roots
- 5) Ensuring evidence based practice
- 6) Making POPS' message visible
- 7) Diversification of funding

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

## Trustees' Annual Report

Year ended 31 March 2022 [Continued]

---

### Public benefit statement

The Trustees are clear that the purposes of POPS are carried out for public benefit. They have referred to the guidance contained in the Charity's Commission general guidance on public benefit when reviewing the purpose and objectives and when planning the future activities. In particular, the Trustees will consider how planned activities will contribute to the aims and objectives they have set.

### Achievements and performance

POPS' overall vision for the period of this report is '**Looking Back to Move Forward**' and to re-associate ourselves with our community roots. By doing so, we have identified opportunities to ensure offenders, their families, and children, received access to quality support, when required, both throughout the CJS, and within the communities they live in. We will continue to do this by promoting the ethos of user voice and experience, taking all opportunities to raise the issues relating to the groups we work with and develop quality service delivery in line with new government agendas and needs identified by those we support. The activities built into the "**looking back to move forward**" 2019/2022 strategic plan are on track to be implemented despite the COVID-19 pandemic restrictions.

From 01 April 21 – 31 March 22 the COVID-19 pandemic and restrictions continued to impact POPS' service delivery. The most severely affected has been POPS' prison-based coffee shops, which for the most part, remained closed, due to the Public Health England restrictions on cafes and other hospitality venues. The closure of the coffee shops resulted in a loss of income during this time, which was offset in part by relief funding provided by the commissioner, HMPPS.

However, all of the other POPS welfare services continued to be delivered during the pandemic via home working solutions, safe working environments, telephone or online communication platforms eg: Zoom/Teams meetings. Where practicable, on-site adaptations were also made to the delivery of prison-based welfare services. New methods of service delivery and new interventions were implemented in line with COVID-19 restrictions and COVID-19 secure requirements.

POPS has operated its core business requirements utilising a 'home working' policy plan which has been effective in ensuring staff morale, wellbeing and collaborative working was maintained by ensuring daily telephone and online contact with key staff was maintained. This was achieved through regular online staff team support meetings and routine morning catch ups via email every day.

- At the strategic level, POPS retained regular contact with its Commissioners via regular online meetings and email/telephone contact, to ensure contractual compliance and to negotiate variations to contractual requirements to enable delivery to continue throughout the COVID-19 restrictions. POPS continued to contribute to the strategic direction of the Farmer Review and its impact upon the delivery of services to prisoners' families.
- POPS continues to develop its community Family Support offer in the Merseyside area. Funded by the Merseyside Police Violence Reduction Partnership, POPS provides community-based support for men and women in the CJS and their families across Merseyside. During 2021, POPS extended this service to provide support for families through the Court process. POPS worked in partnership with HM Court Services and Probation to obtain agreement to place a Family Support worker at Liverpool Combined Court each day, enabling families to access emotional support and practical information and advice during the court process and post sentencing.
- Throughout the COVID-19 Pandemic, the continued delivery of support services for families/visitors to 11 Visitor Centres in the North of England was maintained and has benefited not only families of prisoners, but the commissioner, the individual prison establishment, and the person in prison. Adaptations to the service offer ensured that families continued to be supported by POPS' Visitor Centre staff including the provision of a telephone helpline service and a range of new interventions to give prisoners and their families the opportunity to maintain their family relationships and personal wellbeing as best they could under the extenuating circumstances.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

## A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2022 [Continued]

---

### Partnerships

POPS continued to develop the concept of a "Continuum of Care" for those in prison, those who are on community sentence, their families, and their children, as they progress through the various stages of the Criminal Justice System, including the communities they live in and return to.

- As part of our ongoing commitment to raising and challenging the issues for people from BAME backgrounds in the CJS, POPS' CEO continued to be invited to attend the HMPPS External Advice and Scrutiny Panel (EASP) formed in response to the Lammy Review, and to contribute to development of HMPPS Diversity & Inclusion strategy. POPS' CEO is also a member of the PRT Building Futures advisory group and has contributed to the Centre for Social Justice report, "The Golden Thread: Putting families at the heart of the CJS".
- POPS continued to be a delivery partner in the Greater Manchester Women's Support Alliance to provide support services to women in Oldham. Partnerships and delivery of services for Women was strengthened through the development of new collaborations with Yale and Complete Care Housing, Turning Point Substance Misuse service, Motivate ETE and Oldham Abuse Partnership.
- POPS' staff have continued to promote the 'lived experience' of those who use our services and have offered innovative solutions to Criminal Justice issues including online training to a broad range of external agency staff, presentations at online conferences, attendance at online Policy Forums, engagement with Academic Research and Consultation projects. ie: Building Futures with the Prison Reform Trust, A Record of Our Own with the Zahid Mubarek Trust and the Traveller Movement and The Sentencing Council Guidelines Review with Hertfordshire University.
- As a result of the protracted imposition of COVID-19 restrictions in prisons, POPS provided families and significant others the opportunity to voice their experiences and frustrations and to ask questions through a series of online forums. Our 'Get it off Your Chest' campaign comprised of three national online forums from which POPS produced a detailed report. The report was distributed by POPS to Ministers, senior officials within HMPPS, Public Health England, individual prison establishments, and families. As a follow on from the report, POPS worked in partnership with HMPPS to provide families and significant others with the opportunity to put their questions and comments to senior leaders within HMPPS, including the Director General of Prisons.
- POPS' Head of Operations has been invited to undertake lead responsibility for a Family Workstream forum as part of a strategic partnership of Prison Governors, Greater Manchester Combined Authority and Academics. Lead by the Prison Group Director for Northwest, the 18-month partnership project seeks to develop strategy and services to improve the outcomes for 18 -25 year old prison leavers, and their families in Greater Manchester.
- POPS has developed a partnership with SERCO with a view to providing Family Support Services at new prison sites in Leicestershire and Nottingham to develop support for families and those in prison from those establishments.
- As part of a Trustee decision to agree to continued home working for core business staff, POPS have leased their Head Office building to Manchester City Council Youth Offending Team North for an initial period of 12 months, subject to ongoing review.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Trustees' Annual Report  
Year ended 31 March 2022 [continued]

POPS updated the current Quality Cycle to be inclusive of legislative changes and data protection requirements



**December**  
POPS Induction Day  
POPS Board Meeting  
Contract Performance Data  
Quarterly Visitor Centre Survey  
POPS Board Quality Cycle Review  
Staff Appraisals Review  
Review Service Delivery In Line With Latest Government Guidelines

**November**  
Managers Meeting  
Contract Performance Data  
POPS Board Meeting Preparation & Distribution  
Review Service Delivery In Line With Latest Government Guidelines

**October**  
POPS Induction Day  
Contract Performance Data  
HR Policies & Procedures Review  
Review Service Delivery In Line With Latest Government Guidelines

**September**  
Managers Meeting  
POPS Board Meeting  
Quarterly Visitor Centre Survey  
Contract Performance Data  
Review Service Delivery In Line With Latest Government Guidelines  
Visitor Centre Contract Renewal Planning

**August**  
POPS Board Meeting Preparation and Distribution  
H&S Risk Assessment Review  
Contract Performance Data  
Safeguarding Training for Staff  
Review Service Delivery In Line With Latest Government Guidelines  
Visitor Centre Contract Renewal Planning

**July**  
Contract Performance Data  
Staff Training Plan Review  
Quality Cycle Review  
Managers Meeting  
POPS Induction Day  
Visitor Centre Contract Renewal Planning

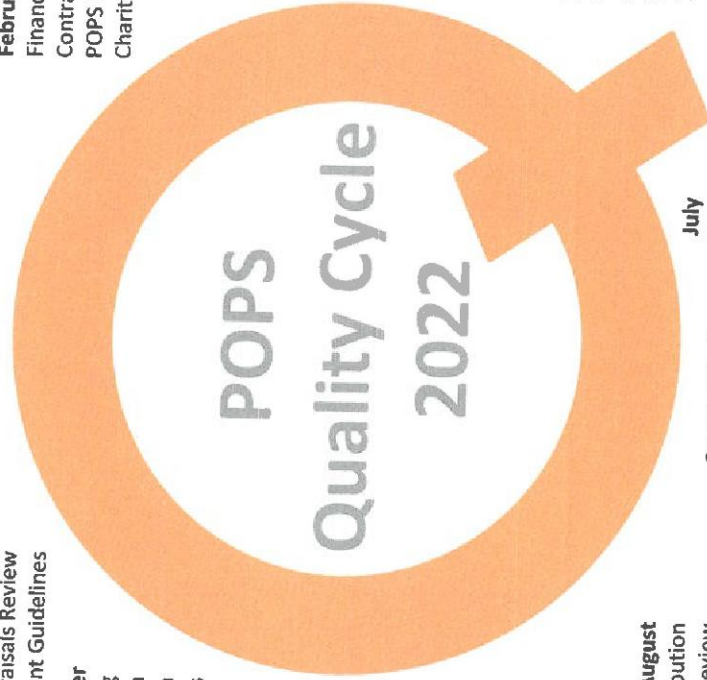
**February**  
Finance Budgets 2022-2023 Finalised  
Contract Performance Data  
POPS Board Meeting Preparation  
Charitylog Review

**March**  
POPS Board Meeting  
Contract Performance Data  
Re-submit for continuation of funding for Merseyside VRU  
Recirculate Covid Holiday Entitlement for Staff  
Hidden Sentence Training for Staff  
Peninsula Contract Terminated

**April**  
Contract Performance Data  
End of Year Accounts  
End of VRU contract if funding unsuccessful

**May**  
Contract Performance Data  
Annual Review  
Board Preparation  
Hidden Sentence Training for Staff

**June**  
POPS Board Meeting  
Quarterly Visitor Centre Survey  
Contract Performance Data  
TUPE transfer planning for visitor centre contract renewal



# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2022 [Continued]

---

## Leadership and Management

### Strategic plan

POPS have reviewed its strategic plan 2019-2022 as part of regular Board meetings and are confident that where possible we have achieved the proposed aims and objectives. We have consulted with Trustees and wider stakeholders to agree the implementation of an interim twelve month strategic plan (2022-2023) entitled "Looking ahead, Preparing the Way" whilst we await the outcome of business critical bid submissions, to be announced later in the financial year 2022/23. This interim plan will ensure we continue to move forward to develop the organisational delivery model and once outcomes are known, will consult and plan for a longer term plan, to cover the following 3 years.

### Human resources

POPS continue to review our capacity to deliver quality services and we continue to update our HR employment law department to ensure we remain a robust and fair employer. All the terms and conditions of service (contractual and non-contractual) are reviewed yearly via POPS' Quality Cycle and updated appropriately to be in line with current legislation.

### Financial review

The results and financial position reflect the impact of the COVID-19 pandemic on the business for the reporting period.

The Trustees have considered the impact of the COVID-19 pandemic on the future business and have taken appropriate steps to continue to mitigate its impact including:

- POPS' continued review of COVID-19 Contingency plans to minimize impact on service delivery
- POPS' current delivery contracts continue to be paid in full as POPS staff are available to provide the contracted service during the term of COVID-19 control measures.
- Review of principle risks associated with COVID-19 including updating policies, systems and procedures to ensure compliance relating to staffing and Trustee responsibilities, IT Security relating to homeworking and monitoring of cash flow.
- Regular financial updates from the CEO and Finance Manager in relation to forecasted budget, income and expenditure and cash flow.
- POPS' time limited access to Relief funding from current commissioners
- Review of Reserves Policy to provide assurance of POPS' capacity to 'bridge' short-term cash flow matters and any potential for identifying designated reserve spending.
- Review of POPS' potential to respond to loss of contractual or retail income via identification of new funding opportunities
- Review risk management log associated with any reputational impact associated with inability to deliver all or part thereof of current contracts due to COVID-19

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2022 [Continued]**

---

Gross Income was £926,641 (2021 - £1,118,506) that was £41,294 (2021 - £452,690) below budget and £191,866 (2021 - £461,199) lower than the last financial year.

Expenditure for the year was £994,815 (2021 - £1,003,608) that was £111,940 (2021 - £626,499) under budget and £8,793 (2021 - £549,830) lower than last year. There was a deficit for the year of £68,174 (2021 – surplus of £114,898) versus a budget deficit of £138,985 (2021 – deficit £58,911).

The total reserves of the charity at the end of the financial year are £736,033 (2021 - £804,207). This has been split between a general fund of £659,971 (2021 - £727,233), designated funds of £75,000 (2021 - £75,000) and restricted funds of £1,062 (2021 - £1,974).

The designated funds consist of: Building Maintenance/Security £15,000; IT Maintenance £15,000; HR & Consultancy Fund £15,000; Governance & Trustee Recruitment/Training £5,000; Quality Standards £15,000; Staff Development £10,000.

POPS has delivered its financial targets according to the budget. This secure financial situation will allow POPS to commit some of its reserve strength in the coming year to further develop the potential and expansion of the charitable activities.

## **Investment powers and policy**

The charity has a policy of prudent investment of surplus funds.

## **Investment statement**

The charity adopts a very prudent approach to financial investments.

The policy is to maintain sufficient funds in a current account (at present with Unity Trust Bank) to ensure a minimum of one month's planned expenditure is completely covered, even if no income was received. Preferably, two months' planned expenditure should be covered. The current account funds are monitored on a daily basis by the Finance Department, and reviewed monthly by the Senior Management Team. Thereafter, surplus funds are deposited in two accounts, as defined by ratings agencies, and where possible, within the Financial Services Compensation Scheme level (currently £85,000) per account. The level of surplus funds is assessed and reviewed on a quarterly basis and reported to the Board of Trustees. Bank ratings are checked annually. Any recommendations for changes to surplus fund deposits, to increase/decrease values or to switch to alternative accounts, are put before the Board for authorisation.

## **Reserves policy**

### **Introduction**

As part of our legal responsibility under our Memorandum of Articles (Charities Commission) POPS will provide reliable and consistent services to our beneficiaries, that are planned for beyond our immediate future. We need to be able to meet unexpected expenses, absorb setbacks and take advantage of change and opportunities for development when they arrive.

One way of doing this is to set aside income, when we can afford to, as a Reserve. The general purpose of a Reserve fund is to ensure longer term stability of the organisation and position it to respond to varying economic conditions and changes affecting POPS financial position.

### **Purpose**

The purpose of the Reserves Policy for POPS is to ensure the stability of the mission, interventions, employment of staff and ongoing operations of the organisation and to provide a source of internal funds that allows for financial confidence in our capacity to continue to deliver services.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2022 [Continued]**

---

The Reserves Policy will be implemented in line with all other POPS governance and financial policies and is intended to support the goals and strategies contained within future business plans.

## **Definitions and Goals**

### **Emergency Reserve**

The Emergency Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one off unbudgeted expenses, unanticipated loss in funding or uninsured losses. It is the intention of POPS' Board to set aside a financial figure for the use of the Emergency Reserve to equate to 6 months' core running costs.

The Emergency Reserve serves a dynamic role and will be reviewed and adjusted in response to both internal and external changes.

The amount of the Emergency Reserve fund target will be calculated each year after approval of the annual budget, reported to the Finance and Audit Sub-committee and included in the regular financial records.

### **Opportunity Reserve**

The Opportunity Reserve is intended to provide funds to meet special targets of opportunity or need that further the Mission of the Organisation which may or may not have specific expectations of incremental or long-term increased income. The Opportunity Reserve is also intended as a source of internal funds for organisational capacity building such as strategic staff development and research or investment in infrastructure that will build long term capacity. The target amount of the Opportunity Reserve will be reviewed periodically by the POPS Board of Directors.

### **Accounting for Reserves**

The Reserves funds will be recorded in the financial records as a Board designated reserve (as above). The fund will be funded and available in a cash or cash equivalent fund. It will be maintained in a segregated bank account or investment fund, in accordance with any investment policies. Alternatively it will be comingled with the general cash and investments accounts of the organisation.

### **Funding of Reserves**

The Emergency and Opportunities Reserves fund will be funded with surplus unrestricted operating funds. The Board of Directors may from time to time direct that a specific source of revenue be set aside for contribution to the Emergency and/or Opportunity Reserves, ie: one time gift or bequests, special grants or special appeals.

### **Use of Reserves**

Reserves will be considered for use in line with any forecasted budget, including any forecasted deficit or lack of future funding opportunities.

Use of the Emergency and Opportunity Reserves Fund will require the following steps: The CEO will identify the need for access to the appropriate reserves fund and confirm that the use is consistent with the purpose of the reserves as described in this policy. This step requires an analysis of the reason for the shortfall, the availability of any other sources of funds before utilising reserves and the evaluation of the time period that the funds will be needed and subsequently replenished. It is envisaged that this analysis will have undertaken prior Risk assessment associated with the strategic management of the Organisation and will have already considered alternative options such as – downsizing, merger, takeover, further income, closure of organisation wind down process.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2022 [Continued]

## Authority to use Reserves

The CEO will submit a request to the Board to utilise some/all of the Emergency Reserves Fund at the point where the loss of any contract has rendered the Organisation reliant on such funds for a designated period of time. The request will include the determination of the use of the funds and plans for replenishment and will include the identification and analysis of Risk and a full Recovery Plan. The organisational goal is to replenish the funds within an agreed period to restore the Emergency/Opportunity Reserve fund to the minimum target.

Authority for the use of one month's equivalent to Head Office cost is delegated to the CEO in consultation with the Chair of the Board of Directors for use in extraordinary circumstances relating to the proposed use of any Emergency funds to allow for all running costs to be accounted for in the period of negotiation.

## Reporting and Monitoring

The CEO is responsible for assuring that the Reserve Funds are maintained and used only as described in this policy. Upon approval for the use of any Reserve Funds, the CEO and Finance Department will maintain records of the use of the funds and plans for replenishment. Regular reports back to the Board of Directors on the progress for restoring the fund back to the minimum amount may also be required.

## Relationship to other Policies

POPS shall maintain the following Board approved policies, which may affect the creation, sufficiency and management of the Reserves Fund:

Financial Strategy  
Strategic Plan  
Risk Management Policy  
Investment Statement

## Review of Policy

This policy will be reviewed every three years as part of the Strategic Planning Process, by the Finance and Audit/New Business Sub-committees, or sooner if warranted by internal or external events or changes.

For this document the following information applies as at 31 March 2022

<b>Reserve Summary</b>	<b>£</b>
Total Reserves (including fixed assets)	736,033
Property revaluation and fixed assets	(95,495)
Current Assets less Current Liabilities	<u>640,538</u>
Assigned Costs:	
Head Office Salary cost for six months	121,128
Redundancies	75,000
Head Office running cost for six months	49,216
Legal/Estate Agent fees	10,000
	<u>255,344</u>
Creditors	30,000
Designated Funds	75,000
Total six months running cost	(360,344)
Total remaining balance (excluding property value)	<u>280,194</u>
Opportunity Funds	<u>280,194</u>

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2022 [Continued]

## Investment Policy for Surplus Funds

The charity adopts a very prudent approach to financial investments.

The policy is to maintain sufficient funds in current accounts (at present with Unity Trust Bank) to ensure a minimum of one month's planned expenditure is completely covered, even if no income was received. Preferably, two months' planned expenditure should be covered.

The current account funds are monitored on a daily basis by the Finance Department and reviewed monthly by the Senior Management Team.

Thereafter, Surplus Funds are deposited in the safest banks, as defined by ratings agencies, and always within the Financial Services Compensation Scheme level (currently £75,000) per account.

The level of Surplus Funds is assessed and reviewed on a quarterly basis and reported to the Board of Trustees. Bank ratings are checked annually.

Any recommendations for changes to Surplus Funds deposits, to increase/decrease values or to switch to alternative accounts, are put before the Board for authorisation.

For this document the following information applies as at 31 March 2022

	£
<b>Bank Accounts</b>	
Current Accounts:	
Unity Trust – Current Account	298,165
Surplus Funds:	
RBS Deposit Account	135,788
Virgin Bank	187,454
Petty Cash	1,391
Total Cash at Bank and In Hand	<u>622,798</u>

The 2022/23 Budget Planned Expenditure per month is £28,391, and therefore the total Unity Trust Accounts of £298,165 covers 10.5 months.

## Risk management

The charity continues to review all of its funding sources and required staffing knowledge to specialise in negotiating and sourcing grants and other contractual opportunities. Internal risks are minimised by implementation of management controls and self-auditing procedures. The financial management of the organisation is controlled by a specialist in-house department and is overseen by the Board of Trustees. A new risk management framework has been developed to improve decision making. A New Business Development focus has also been implemented to ensure potential business opportunities are considered for any financial, capacity, and reputational risks.

## Structure, Governance and Management

### Governing document

POPS is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12/06/1995 as amended by special resolutions dated 12/08/2002, and 15/09/2003, and new articles adopted by special resolution dated 18/03/2013 as registered at Companies House on 08/04/2013.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2022** *(Continued)*

---

## **Governance**

POPS have recruited two new Board members to reflect the capacity required to govern a growing organisation. We appointed new Trustees and continued to meet online at least four times per year with additional attendance at an allocated sub-committee. A robust online Trustee induction process was developed including training on POPS' Management Accountancy procedure and reporting style, Human Resource and Operational overview and Strategic vision.

During the year, POPS' Senior Management team met frequently with Trustees to ensure they were regularly updated and assured on the adaptations to service delivery impacted by COVID-19 restrictions, contractual negotiations and variations; financial impact and mitigating actions taken. Trustees met during the year with POPS staff to discuss plans for organisational growth and development and to review internal policies and processes.

## **Appointment of trustees**

One third of the members of the Board of Trustees are retired by rotation at the annual general meeting. Retiring members are able to apply to be re-elected. The Charity is currently expanding the number of Trustees in order to introduce additional skills to complement those of the existing Board of Trustees. Selected prospective trustees complete an application form and are interviewed by the Chair of the Board and the Chief Executive Officer before being proposed to the Board of Trustees for acceptance as a new Board Member.

## **Trustee induction and training**

New Trustees are provided with a comprehensive induction pack and undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Additional communication systems have been initiated in order to have contact with Trustees outside of statutory meeting: i.e. designated sub-groups, and conference calls. POPS are continuing to develop a Trustee Champion model that will allow Trustees to participate in-between meetings on operational matters that are matched to their specialist interests.

## **Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report  
Year ended 31 March 2022 [Continued]

---

## Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees who served the company during the period were as follows:

### Key management personnel: Trustees and Directors

Chair: Raymond Hill

Richard Barnes  
Sarah Beresford  
Richard Conway (appointed 15 March 2021)  
Sarah Cooke  
Zack Haider (appointed 15 March 2021) resigned: 12 October 21  
Lauren Hall (appointed 15 March 2021)  
Richard Rowley  
Simon Scott (appointed 15 March 2021) resigned 20.09.21  
Guy Grant: appointed 21 June 2021  
Nikki Anderson: appointed June 2021

### Key management personnel: Principal staff

Chief Executive Officer: Diane Curry OBE

### Plans for the future

- Continue to invest in POPS' current and future staffing group to offer support, guidance, and training to enable them to support the people we offer services to
- Develop Trustee 'champions' to support the organisation within their identified and specialist interest areas.
- Engage diverse funders of family and offender services to recognize the associated needs of prisoners, prison leavers, their families, and their children
- Continue to grow POPS' 'Making the Connection' (version 3) Family Services model to engage with wider agendas and locality-based support
- Continue to further develop the Charity Log as a data capture tool and as an indicator of the impact of POPS' services upon family relationships and re-offending and social return on investment
- Continue to promote the value of the "lived experience" as an asset within the organization and the wider field
- Develop a staff training module to include awareness of the Equalities agenda, update HR policies and procedures and respond to staff needs on an ongoing basis including setting up a Diversity & Inclusion 'working group' to ensure we recruit new Trustees and staff that reflect the diverse make up of our communities
- Expand our services into new geographical areas to meet specific locality needs
- Develop POPS' website to ensure POPS' message is visible to a wider audience and offers up to date /interactive information to all who use it
- Develop an online adaptation of the 'Hidden Sentence' training module
- To use POPS' capital investment (building) to provide additional income and generate new business via robust, financially viable contracts

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2022** [Continued]

---

## **Trustees' responsibilities**

The Trustees (who are also directors of POPS for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the Trustees are aware:

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

## **Auditors**

Mitchell Charlesworth LLP has been re-appointed as auditors for the ensuing year.

## **Signed by order of the Trustees**



28/07/2022

.....  
**Raymond Hill**  
**Chairman**

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group Year ended 31 March 2022**

---

### **Opinion**

We have audited the financial statements of Partners of Prisoners and Families Support Group (the 'charitable company') for the year-ended 31 March 2022 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *the Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 company'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 Trustees are responsible for the 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group**  
**Year ended 31 March 2022**

---

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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, is detailed below.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group  
Year ended 31 March 2022**

---

## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

### **Identifying and assessing potential risks related to irregularities**

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

- the nature of the sector, control environment and organisation performance;
- the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their 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 of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to the completeness of cash-based income as well as the timing of the recognition of income.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride.

We also obtained an understanding of the legal and regulatory frameworks that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included:

Safeguarding, the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102), and the Companies Act 2006.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Data Protection Regulations.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Independent Auditor's Report to the Members of Partners of Prisoners and Families Support Group  
Year ended 31 March 2022**

---

## **Audit response to risks identified**

As a result of performing the above, we identified the timing of the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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 Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Mitchell Charlesworth*

**Alison Buckley (Senior Statutory Auditor)**  
**MITCHELL CHARLESWORTH LLP**  
**Chartered Accountants**  
**Statutory Auditor**  
**3<sup>rd</sup> Floor**  
**44 Peter Street**  
**Manchester**  
**M3 5GP**

Dated: 28/07/2022

**Mitchell Charlesworth LLP is eligible to act as auditors in terms of Section 1212 of the Companies Act 2006**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities (including income and expenditure account)  
Year ended 31 March 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income</b>							
Grants and donations	5	15,235	163,548	178,783	309,997	242,160	552,157
<i>Income from charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	6	102,761	644,747	747,508	3,347	562,576	565,923
Investment income	7	249	-	249	426	-	426
Other income		100	-	100	-	-	-
<b>Total income</b>		<b>118,345</b>	<b>808,295</b>	<b>926,640</b>	<b>313,770</b>	<b>804,736</b>	<b>1,118,506</b>
<b>Expenditure</b>							
<i>Costs of raising funds:</i>							
Fundraising costs of donations and legacies	8	-	-	-	216	-	216
<i>Expenditure on charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	9	71,433	923,382	994,815	99,501	903,891	1,003,392
<b>Total expenditure</b>		<b>71,433</b>	<b>923,382</b>	<b>994,815</b>	<b>99,717</b>	<b>903,891</b>	<b>1,003,608</b>
<b>Net income/(expenditure)</b>		<b>46,913</b>	<b>(115,087)</b>	<b>(68,174)</b>	<b>214,053</b>	<b>(99,155)</b>	<b>114,898</b>
Transfers between funds	16	(114,175)	114,175	-	(101,129)	101,129	-
<b>Net movement of funds for the year</b>		<b>(67,262)</b>	<b>(912)</b>	<b>(68,174)</b>	<b>112,924</b>	<b>1,974</b>	<b>114,898</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		802,233	1,974	804,207	689,309	-	689,309
Total funds carried forward		734,971	1,062	736,033	802,233	1,974	804,207

The Statement of Financial Activities includes all gains and losses in the year and all income and expenditure derive from continuing activities

The notes on pages 21-35 form part of these financial statements

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Balance sheet  
as at 31 March 2022**

	Note	£	2022 £	£	2021 £	£
<b>Fixed assets</b>						
Tangible assets	18		95,495		109,909	
<b>Current assets</b>						
Stocks	19	3,161		782		
Debtors	20	42,661		20,737		
Cash at bank and in hand		622,798		710,434		
			668,620		731,953	
<b>Creditors: Amounts falling due within one year</b>	21	(28,082)		(37,655)		
<b>Net current assets</b>			640,538		694,298	
<b>Net assets</b>			736,033		804,207	
<b>Funds</b>						
Restricted income funds	24		1,062		1,974	
Unrestricted income funds						
General	24	659,971		727,233		
Designated	24	75,000		75,000		
<b>Net current assets</b>			734,971		802,233	
<b>Total funds</b>			736,033		804,207	

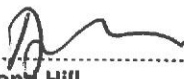
For the year-ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee on the 28/07/2022 and are signed on their behalf by:

  
.....  
Raymond Hill  
Chairman

Company Registration No. 3067385

The notes on pages 21-35 form part of these financial statements

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of cash flows  
Year ended 31 March 2022**

		2022		2021	
	Note	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash used/(generated) in operating activities	25	<u>(87,885)</u>		<u>144,247</u>	
<b>Net cash (outflow)/inflow generated from operating activities</b>			(87,885)		144,247
<b>Cash generated/(used) in investing activities</b>					
Interest income		249		426	
Purchase of property, plant and equipment		<u>-</u>		<u>(12,339)</u>	
<b>Net cash generated/(used) in investing activities</b>			<u>249</u>		<u>(11,913)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(87,636)		132,334
Cash and cash equivalents at beginning of year			<u>710,434</u>		<u>578,100</u>
<b>Cash and cash equivalents at end of year</b>			<u><u>622,798</u></u>		<u><u>710,434</u></u>

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2022**

---

### **1. Company information**

Partners of Prisoners and Families Support Group is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Valentine House, 1079 Rochdale Road, Blackley, Manchester, M9 8AJ.

### **2. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Partners of Prisoners and Families Support Group meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and 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. Grants are deferred to future periods only when this is specified by the funder or other preconditions of the fund are not yet met.

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 Trust 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.

Investment income is recognised on a receivable basis.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2022**

---

## **2. Accounting Policies [Continued]**

### **Expenditure**

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 are the direct and indirect costs of raising funds for charitable purposes, including applying for grants.
- Charitable activities include expenditure associated with the provision of services at the visitors' centres and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis pro-rata with income.
- Other expenditure represents those items not falling into any other heading.

### **Funds structure**

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract / monies received. The purpose and use of restricted funds is set out in note 24 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are funds which have been allocated or designated for specific purposes by the charity out of unrestricted funds.

### **Tangible fixed assets**

All fixed assets are initially recorded at cost. The charity operates a £1,000 capitalisation policy and items will not be capitalised under this de-minimis limit. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold land and buildings	- 4% straight line
Equipment	- 25% straight line

### **Stock**

Stock of goods for resale is included at the lower of cost or net realisable value.

### **Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

### **Pensions**

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2022**

---

## **2. Accounting Policies [Continued]**

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash at bank and in hand**

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

### **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.

### **Financial instruments**

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

## **3. Legal status of the Charity**

The company is limited by guarantee and all members have agreed to contribute an amount not exceeding £10 in the event of a winding up. The number of members at the year-end was 8 (2021 - 9).

## **4. Judgements and key sources of estimation uncertainty**

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

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

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2022

<b>5.</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>
	<b>Grants and donations</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<i>Grants</i>						
	ICO	-	-	-	-	126,218	126,218
	Women's Centre Oldham	-	69,371	69,371	-	50,725	50,725
	Merseyside VRU	-	94,177	94,177	-	59,936	59,936
	Clothworkers Foundation	-	-	-	-	5,000	5,000
	HMPS Shared Services	-	-	-	188,472	-	188,472
	COVID-19 Job Retention Grant	4,866	-	4,866	109,262	-	109,262
	COVID-19 Additional Restrictions Grant	9,245	-	9,245			
		<u>14,111</u>	<u>163,548</u>	<u>177,659</u>	<u>297,734</u>	<u>241,879</u>	<u>539,613</u>
	<i>Donations</i>						
	Online and other donations	1,124	-	1,124	12,263	281	12,544
		<u>15,235</u>	<u>163,548</u>	<u>178,873</u>	<u>309,997</u>	<u>242,160</u>	<u>552,157</u>
<b>6.</b>	<b>Income from charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<i>Income from service level agreements and fees</i>						
	Visitors' Centre Operation	-	644,747	644,747	-	562,576	562,576
	Tea Bar Activities	102,761	-	102,761	3,347	-	3,347
		<u>102,761</u>	<u>644,747</u>	<u>747,508</u>	<u>3,347</u>	<u>562,576</u>	<u>565,923</u>
<b>7.</b>	<b>Investment Income</b>			<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Bank interest received			249	249	426	426
	The investment income arises from interest bearing deposit accounts.						
<b>8.</b>	<b>Costs of raising funds</b>			<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2021</b>
				<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Donation and fundraising costs			-	-	216	216

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2022**

**9. Analysis of charitable expenditure - current year**

The charity undertakes direct charitable activities only and does not make grant payments.

	<b>Basis of allocation</b>	<b>Hub &amp; Tea Bar services</b>	<b>Visitor centres</b>	<b>Family Link Work</b>	<b>Total 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tea Bar & Visitor Centre supplies	Direct	49,372	23,927	-	73,299
Wages and salaries	Direct	22,061	434,080	79,498	535,639
Governance costs	Direct	-	18,257	4,631	22,888
Support costs	Note 11	-	206,396	156,593	362,989
<b>Total</b>		<b>71,433</b>	<b>682,660</b>	<b>240,722</b>	<b>994,815</b>

**Analysis of charitable expenditure - prior year**

	<b>Basis of allocation</b>	<b>Hub &amp; Tea Bar services</b>	<b>Visitor centres</b>	<b>Family Link Work</b>	<b>Total 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tea Bar & VC supplies	Direct	16,153	3,349	-	19,502
Wages and salaries	Direct	83,348	354,878	147,507	585,733
Governance costs	Direct	-	10,828	4,661	15,489
Support costs	Note 11	-	256,337	126,331	382,668
<b>Total</b>		<b>99,501</b>	<b>625,392</b>	<b>278,499</b>	<b>1,003,392</b>

Expenditure on charitable activities was £994,815 (2021 - £1,003,392) of which £71,433 was unrestricted (2021 - £99,501) and £923,382 restricted (2021 - £903,891).

**10. Summary of analysis of expenditure and related income for charitable activities - current year**

	<b>Hub &amp; Tea Bar services</b>	<b>Visitor centres</b>	<b>Family Link Work</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Costs (note 9)	(71,433)	(682,660)	(240,722)	(994,815)
Grant support (note 5)	14,111	-	163,548	177,659
SLA support (note 6)	-	644,747	-	644,747
<b>Net cost - other income</b>	<b>(57,322)</b>	<b>(37,913)</b>	<b>(77,174)</b>	<b>(172,409)</b>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2022

**10. Summary of analysis of expenditure and related income for charitable activities - prior year**

	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2021 £
Costs (note 9)	(99,501)	(625,392)	(278,499)	(1,003,392)
Grant support (note 5)	297,734	-	241,879	539,613
SLA support (note 6)	-	562,576	-	562,576
Net income/(cost) - other income	198,233	(62,816)	(36,620)	98,797

**11. Analysis of support costs - current year**

The charity allocates its support costs as shown in the table below and then further apportions those costs between the three charitable activities undertaken (see note 9). Where practicable any support costs are directly attributed to the activity, where this is not possible it has been apportioned pro-rata to the income derived from the activity.

Support cost	Basis of allocation	Prison visitor centres, family link work & tea bar facilities £	Governance £	Total 2022 £
		Project costs	Direct	4,582
Wages and salaries	Income derived	266,324	-	266,324
Premises costs	Income derived	12,328	-	12,328
General operating costs	Income derived	79,755	-	79,755
Audit fees	Governance	-	9,300	9,300
Legal and professional costs	Governance	-	13,589	13,589
		362,989	22,889	385,878

**Analysis of support costs - prior year**

Support cost	Basis of allocation	Prison visitor centres, family link work & tea bar facilities £	Governance £	Total 2021 £
		Project costs	Direct	16,052
Wages and salaries	Income derived	270,526	-	270,526
Premises costs	Income derived	10,715	-	10,715
General operating costs	Income derived	85,375	-	85,375
Audit fees	Governance	-	9,300	9,300
Legal and professional fees	Governance	-	6,189	6,189
		382,668	15,489	398,157

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2022**

<b>12. Staff costs and emoluments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Salaries and wages	737,130	791,433
Social security costs	50,391	51,186
Pension costs	13,008	13,641
	<u>800,529</u>	<u>856,260</u>

The number of employees who earned between £60,000 and £69,999 is 1 (2021 - None).

No charity Trustees received any emoluments or payment for professional or other services in the year. No Trustees were re-imbursed for travelling expenses during the year (2021: None).

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer, the total employee benefits of the key management personnel of the charity was £60,079 (2021: £56,190).

<b>13. Staff numbers</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
The average number of employees during the year was as follows:		
Chief Executive	1	1
Head of Operations	1	1
Managers	4	4
Family Support Leads	12	11
Administration	1	1
Support Workers	32	31
	<u>51</u>	<u>49</u>

**14. Pension Costs**

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The employer's charge for the year for the charity is £13,008 (2021 - £13,641).

<b>15. Net (outgoing)/incoming resources for the year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	14,414	17,614
Auditor's remuneration:		
External audit	7,800	7,380
Other services	2,520	2,460
	<u>24,734</u>	<u>22,514</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2022**

**16. Transfers between funds**

During the year the organisation received COVID-19 Job Retention Scheme income. This income has been treated as unrestricted income initially and amounts claimed in relation to both Visitor Centre and restricted project wages have then been transferred to those respective funds to reduce the employment costs. These amounted to £2,636 to reduce Visitor Centre wages.

The balance of funds was transferred from/to the unrestricted fund during the year to cover the remaining costs incurred on a number of restricted funds (see note 25).

**17. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

<b>18. Tangible fixed assets</b>	<b>Freehold buildings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1st April 2021	244,291	34,702	278,993
<b>At 31st March 2022</b>	244,291	34,702	278,993
<b>Depreciation</b>			
At 1st April 2021	146,108	22,976	169,084
Charge for the year	9,771	4,643	14,414
<b>At 31st March 2022</b>	155,879	27,619	183,498
<b>Net book value</b>			
<b>At 31st March 2022</b>	88,412	7,083	95,495
At 31st March 2021	98,183	11,726	109,909
<b>19. Stock</b>		<b>2022 £</b>	<b>2021 £</b>
Goods for resale		3,161	782

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2022**

---

<b>20. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	29,285	9,046
Prepayments and other debtors	13,376	11,691
	<u>42,661</u>	<u>20,737</u>
	<u><u>42,661</u></u>	<u><u>20,737</u></u>
<b>21. Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	13,129	8,230
Accruals and other creditors	14,953	29,425
	<u>28,082</u>	<u>37,655</u>
	<u><u>28,082</u></u>	<u><u>37,655</u></u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2022**

**22. Commitments under operating leases**

The company leases office equipment under formal operating leases. The lease agreement terminates in 2023.

At 31 March 2022 the company had annual commitments under non-cancellable operating leases as set out below.

	Other equipment	
	2022	2021
Operating leases which expire:	£	£
Within 1 year	4,865	9,744
Within 2 to 5 years	-	4,865
	4,865	14,609
	4,865	14,609

**23. Analysis of net assets between funds**

Current year	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	95,495	-	-	95,495
Cash at bank and in hand	622,798	-	-	622,798
Other net current assets/(liabilities)	(58,322)	75,000	1,062	17,740
	659,971	75,000	1,062	736,033
	659,971	75,000	1,062	736,033
Previous year	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	109,909	-	-	109,909
Cash at bank and in hand	710,434	-	-	710,434
Other net current assets/(liabilities)	(93,110)	75,000	1,974	(16,136)
	727,233	75,000	1,974	804,207
	727,233	75,000	1,974	804,207

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2022

**25. Analysis of charitable funds**

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
Analysis of unrestricted fund movements	£	£	£	£	£
<b>General fund</b>	727,233	118,346	(71,433)	(114,175)	659,971
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee					
Recruitment & Training	5,000	-	-	-	5,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	-	75,000
<b>Total unrestricted funds</b>	802,233	118,346	(71,433)	(114,175)	734,971

Name of fund	Description, nature, and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2022

**25. Analysis of charitable funds**

[Continued]

	Fund at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2022 £
<b>Analysis of restricted fund movements</b>					
Visitor centres	-	644,747	(718,440)	73,693	-
Women's Centre Oldham	-	69,371	(76,439)	7,068	-
Merseyside VRU	-	94,177	(127,591)	33,414	-
Clothworkers Foundation	1,974	-	(912)	-	1,062
<b>Total</b>	<b>1,974</b>	<b>808,295</b>	<b>(923,382)</b>	<b>114,175</b>	<b>1,062</b>

Name of fund	Description, nature, and purposes of the fund
Visitor centres	Provision of support services to families at NW prison visitor centres.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2022**

**25. Analysis of charitable funds**

[Continued]

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Analysis of unrestricted fund movements</b>					
<b>General fund</b>	614,309	313,770	(99,717)	(101,129)	727,233
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee					
Recruitment & Training	5,000	-	-	-	5,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	-	75,000
<b>Total unrestricted funds</b>	689,309	313,770	(99,717)	(101,129)	802,233

Name of fund	Description, nature, and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2022**

25. Analysis of charitable funds [Continued]	Fund at 1 April 2020 £	Incoming resources £	Resources Expended £	Transfers £	Fund at 31 March 2021 £
<b>Analysis of restricted fund movements</b>					
Visitor centres	-	562,576	(625,392)	62,816	-
ICO	-	126,218	(139,466)	13,248	-
Women's Centre Oldham	-	51,006	(55,699)	4,693	-
Merseyside VRU	-	59,936	(80,308)	20,372	-
Clothworkers Foundation	-	5,000	(3,026)	-	1,974
<b>Total</b>	<b>-</b>	<b>804,736</b>	<b>(903,891)</b>	<b>101,129</b>	<b>1,974</b>

Name of fund	Description, nature, and purposes of the fund
Visitor centres	Provision of support services to families at NW prison visitor centres.
ICO	Family support service attached to Intensive Community Order sentence.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.
Clothworkers Foundation	Purchase of IT equipment.

26. Cash used in operations	2022 £	2021 £
Net movements in funds	(68,174)	114,898
Adjustments for:		
Depreciation	14,414	17,614
Interest income	(249)	(426)
Movements in working capital:		
(Increase)/decrease in stock	(2,379)	7,126
(Increase)/decrease in debtors	(21,924)	8,387
Decrease in creditors	(9,573)	(3,352)
<b>Net cash (used)/generated in operations</b>	<b>(87,885)</b>	<b>144,247</b>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2022

**27. Net debt reconciliation**

	1 April 2021 £	Cash flows £	31 March 2022 £
Cash	710,434	(87,636)	622,798
	<u>710,434</u>	<u>(87,636)</u>	<u>622,798</u>
	<u><u>710,434</u></u>	<u><u>(87,636)</u></u>	<u><u>622,798</u></u>
	1 April 2019 £	Cash flows £	31 March 2021 £
Cash	578,100	132,334	710,434
	<u>578,100</u>	<u>132,334</u>	<u>710,434</u>
	<u><u>578,100</u></u>	<u><u>132,334</u></u>	<u><u>710,434</u></u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

England & Wales - Charity number 1048152

---

# Accounts

---



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2021**

**Company Registration Number 3067385  
Charity Number 1048152**

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Financial Statements  
Year ended 31 March 2021**

---

<b>CONTENTS</b>	<b>Page</b>
Company information	1
Trustees' Annual Report	2 - 10
Independent auditors' report	11-14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 32

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Company Information 31 March 2021**

---

**Registered charity name:** Partners of Prisoners and Families Support Group

**Company registration number:** 3067385

**Charity number:** 1048152

**Registered office:** Valentine House  
1079 Rochdale Road  
Blackley  
Manchester  
M9 8AJ

**Board of Trustees:** Raymond Hill (Chair)  
Sarah Beresford  
Richard Conway  
Sarah Cooke  
Zack Haider  
Lauren Hall  
Richard Rowley

**Auditors:** Mitchell Charlesworth LLP  
Chartered Accountants  
Registered Auditor  
3<sup>rd</sup> Floor  
44 Peter Street  
Manchester  
M2 5GP

**Bankers:** Unity Trust Bank plc  
Nine Brindley Place  
Birmingham  
B1 2HB

**Solicitors:** Hempsons  
City Tower  
Piccadilly Plaza  
Manchester  
M1 4BT

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

#### **Year ended 31 March 2021**

---

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the charity for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2019).

#### **Purposes and activities**

The charity's purposes are:

- 1) The advancement of education and training and the relief of poverty and sickness among persons who are suffering, or who have suffered, a legal restriction on their liberty in a penal or correctional establishment, or by any other remit we process, and the families of such persons in such ways the Trustees think fit, and
- 2) To further promote the study of, and research into, all aspects and methods of the prevention of crime and delinquency, and to obtain and make records of, and disseminate the useful results of such research for the benefit of the public.

These purposes are delivered by following the current mission statement:

Partners of Prisoners and Families Support Group (POPS) aim to provide a variety of services to support anyone who has a link with someone in prison, prisoners, and other agencies. POPS provide assistance to these groups for the purpose of enabling families to cope with the stress of arrest, sentencing, imprisonment and release.

POPS is a proactive organisation and recognises the ever-changing needs of those it supports, especially in the light of the major changes taking place externally within the Criminal Justice System (CJS) and associated public services. These needs and the increasing potential for growth in demand for the services we provide have formed the backdrop for the development and implementation of our three-year Strategic Plan (Looking Back to Move Forward 2019-2022) and organisational staffing and service restructure.

The seven strategic priorities in the 2019-2022 strategic plan are as follows:

- 1) Invest in those who invest in families
- 2) Robust and informed governance
- 3) Growing to meet need
- 4) Strengthening our community roots
- 5) Ensuring evidence based practice
- 6) Making POPS' message visible
- 7) Diversification of funding

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

**Year ended 31 March 2021** [Continued]

---

#### **Public benefit statement**

The Trustees are clear that the purposes of Partners of Prisoners and Families Support Group are carried out for public benefit. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the purpose and objectives and when planning the future activities. In particular the Trustees will consider how planned activities will contribute to the aims and objectives they have set.

#### **Achievements and performance**

POPS' overall vision for the period of this report is to 'Look Back to Move Forward' and to re-associate ourselves with our community roots. By doing so we have identified opportunities to ensure families, offenders and their children receive access to quality support, when required, both throughout the CJS and in the communities they live in. We will continue to do this by promoting the ethos of user voice and experience, taking all opportunities to raise the issues relating to the groups we work with and develop quality service delivery in line with new government agendas. The activities built into the "looking back to move forward" 2019/2022 strategic plan are on track to be implemented despite COVID-19 pandemic restrictions.

From April 20 – March 21 the COVID-19 pandemic and restrictions impacted all POPS' service delivery. The most severely affected has been POPS' prison-based coffee shops, which have remained closed for the whole year due to the Public Health England restrictions on cafes and other hospitality venues. The closure of the coffee shops resulted in a loss of income which was offset by relief funding provided by the commissioner.

All POPS' welfare services continued to be delivered during the Pandemic via home working solutions, utilising telephone or online communication platforms eg Zoom. Where practicable, on-site adaptations were also made to delivery of prison-based welfare services. New methods of service delivery and new interventions were implemented in line with COVID-19 restrictions and COVID-19 secure requirements.

POPS have operated its core business requirements utilising a 'home working' policy plan which has been effective by ensuring daily telephone and online contact with key staff, regular online staff team support meetings and daily catch ups via email.

At a strategic level, POPS retained regular contact with Commissioners and funders via weekly meetings with HMPPS, to negotiate variations to contractual requirements to enable delivery to continue throughout the COVID-19 restrictions.

#### **Partnerships**

POPS continue to develop the concept of a "Continuum of Care" for offenders' families, offenders and their children, as they progress through the various stages of the Criminal Justice System, including the communities they live in.

- Throughout the COVID-19 Pandemic, the continued delivery of the "Making the Connection model (version 2) for 11 Visitor Centres in the North of England, was maintained and has benefited not only families of prisoners, but the commissioner, the establishment and the offender. Adaptations to the service offer ensured that families continued to be supported by POPS' Visitor Centre staff including the provision of a telephone helpline service and the regular updating of information via our external communications platforms.
- As part of our ongoing commitment to raising and challenging the issues for people from BAME backgrounds in the CJS, our CEO continued to be invited to attend the Young Review Advisory Panel (now renamed EQUAL Independent Advisor Group) and the HMPPS External Advice and Scrutiny Panel (EASP) formed in response to the LAMMY Review. We also continued our ongoing partnership with the Community Rehabilitation Service and to be a partner in the Greater Manchester Women's Support Alliance to provide support services to women in Oldham. POPS were successful with a Community Safety Partnership application to Oldham Local Authority to enhance the services to women who utilise the Centre. This resulted in the delivery of a women focused programme (Intuition).

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2021** [Continued]

---

## **Partnerships (continued)**

- POPS staff have continued to promote the user lived experience and have offered innovative solutions to Criminal Justice issues including online training to a broad range of external agency staff, presentations at online conferences, attendance at online Policy Forums, and engagement with Academic Research and Consultation projects eg Building Better Futures, A Record of Our Own.
- POPS developed partnership relationships with private sector commissioners with a view to provide Family Support Services at new prison build sites and also to support prison leavers and their families via though the gate support initiatives.
- POPS continued to contribute to the strategic direction of the Farmer Review and its impact upon the delivery of services to prisoners' families, including utilising POPS' 'Golden Thread' video made with and by children of prisoners and to working with agencies that place prisoners' children at the heart of their delivery offer.
- POPS continue to develop its community Family Support offer in the Merseyside geographical area and has undertaken a Family Consultation Project funded by the Merseyside Violence Reduction Partnership (VRP) This resulted in Merseyside VRP commissioning POPS to provide community based resettlement support across the Merseyside region resulting in POPS opening a Liverpool Satellite office base.



# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2021** [Continued]

---

## **Leadership and Management**

### **Strategic plan**

POPS have reviewed its strategic plan 2019-2022 as part of regular Board meetings and are confident that we will achieve the proposed aims and objectives before its natural end. We will liaise with Trustees and wider stakeholders to plan the development of the next strategic plan (2022-2025) that will ensure we continue to move forward to develop the organisational delivery for the next 3 years.

### **Human resources**

POPS continue to review our capacity to deliver quality services and we continue to update our HR employment law department to ensure we remain a robust and fair employer. All the terms and conditions of service (contractual and non-contractual) are reviewed yearly via POPS' Quality Cycle and updated appropriately to be in line with current legislation.

### **Financial review**

The results and financial position reflect the impact of the COVID-19 pandemic on the business for the reporting period.

The Trustees have considered the impact of the COVID-19 pandemic on the future business and have taken appropriate steps to mitigate this impact including:

- POPS formulated a COVID-19 Contingency plan at the beginning to minimise the impact on service delivery
- POPS' current contracts are being paid in full as POPS staff are available to provide the contracted service during the term of COVID-19 control measures.
- Capacity of the organisation to deliver its current contracts during COVID-19 control measures, including loss of retail income
- Review of principle risks associated with COVID-19 including updating policies, systems and procedures to ensure compliance relating to staffing and Trustee responsibilities, IT Security relating to homeworking and monitoring of cash flow.
- Regular financial updates from the CEO and Finance Manager in relation to forecasted budget, income and expenditure and cash flow.
- POPS access to Relief funding from current commissioners
- applying for additional grant funding specifically those available due to COVID-19
- Review of Reserves Policy to provide assurance of POPS' capacity to 'bridge' short term cash flow matters and any potential for identifying designated reserve spending.
- Review of POPS' potential to respond to loss of contractual or retail income via identification of new funding opportunities
- Review risk management log associated with any reputational impact associated with inability to deliver all or part thereof of current contracts due to COVID-19

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees' Annual Report**

**Year ended 31 March 2021** [Continued]

---

Gross Income was £1,118,506 which was £452,690 below budget and £461,199 lower than the last financial year.

Expenditure for the year was £1,003,608 which was £626,499 under budget and £549,830 lower than last year. There was a surplus for the year of £114,898 versus a budget deficit of (£58,911) and a previous year surplus £26,267.

The total reserves of the charity at the end of the financial year are £804,207 (2020: £689,309). This has been split between a general fund of £727,233 (2020: £614,309), designated funds of £75,000 (2020: £75,000) and restricted funds of £1,974 (2020: £Nil).

The designated funds consist of: Building Maintenance/Security £15,000; IT Maintenance £15,000; HR & Consultancy Fund £15,000; Governance & Trustee Recruitment/Training £5,000; Quality Standards £15,000; Staff Development £10,000.

POPS has delivered its financial targets according to the budget. This secure financial situation will allow POPS to commit some of its reserve strength in the coming year to further develop the potential and expansion of the charitable activities.

#### **Investment powers and policy**

The charity has a policy of prudent investment of surplus funds.

#### **Investment statement**

The charity adopts a very prudent approach to financial investments.

The policy is to maintain sufficient funds in a current account (at present with Unity Trust Bank) to ensure a minimum of one month's planned expenditure is completely covered, even if no income was received. Preferably, two months' planned expenditure should be covered. The current account funds are monitored on a daily basis by the Finance Department, and reviewed monthly by the Senior Management Team. Thereafter, Surplus Funds are deposited in two accounts, as defined by ratings agencies, and where possible, within the Financial Services Compensation Scheme level (currently £85,000) per account. The level of Surplus Funds is assessed and reviewed on a quarterly basis and reported to the Board of Trustees. Bank ratings are checked annually. Any recommendations for changes to Surplus Funds deposits, to increase/decrease values or to switch to alternative accounts, are put before the Board for authorisation.

#### **Reserves policy**

POPS has an agreed reserves policy that supports the maintenance of free reserves of between three and six months of the resources expended. At the end of the year, the free reserves were 16.18 months (2020: 14.61) excluding fixed assets. POPS ended the year with £804,207 net assets.

#### **Risk management**

The charity continues to review all its funding sources and required staffing knowledge to specialise in negotiating and sourcing grants and other contractual opportunities. Internal risks are minimised by implementation of management controls and self-auditing procedures. The financial management of the organisation is controlled by a specialist in-house department and is overseen by the Board of Trustees. A new risk management framework has been developed to improve decision making. A New Business Development focus has also been implemented to ensure potential business opportunities are considered for any financial, capacity and reputational risks.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2021** [Continued]

---

### **Structure, Governance and Management**

#### **Governing document**

POPS is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12/06/1995 as amended by special resolutions dated 12/08/2002 as amended by special resolutions dated 15/09/2003 new articles adopted by special resolution dated 18/03/2013 as registered at Companies House on 08/04/2013.

#### **Governance**

POPS have recruited new Board members to reflect the capacity required to govern a growing organisation. We appointed new Trustees and continued to meet online at least four times per year with additional attendance at an allocated sub-committee. A robust online Trustee induction process was developed including training on POPS' Management Accountancy procedure and reporting style, Human Resource and Operational overview and Strategic vision.

During the year, POPS' Senior Management team met frequently with Trustees to ensure they were regularly updated and assured on the adaptations to service delivery impacted by COVID-19 restrictions, contractual negotiations and variations, and financial impact and mitigating actions taken.

#### **Appointment of trustees**

One third of the members of the Board of Trustees are retired by rotation at the annual general meeting. Retiring members are able to apply to be re-elected. The Charity is currently expanding the number of Trustees in order to introduce additional skills to complement those of the existing Board of Trustees. Selected prospective trustees complete an application form and are interviewed by the Chair of the Board and the Chief Executive Officer before being proposed to the Board of Trustees for acceptance as a new Board Member. Four new Trustees were recruited through the POPS Trustee recruitment process which included formal application and interview by the Chair of Trustees and CEO and ratification at the March 2021 Board meeting.

#### **Trustee induction and training**

New trustees are provided with a comprehensive induction pack and undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. (Additional communication systems have been initiated in order to have contact with Trustees outside of statutory meeting: eg Designated sub-groups, and conference calls). POPS are looking to develop a Trustee Champion model that will allow Trustees to participate in-between meetings on operational matters that are matched to their specialist interest.

#### **Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2021** [Continued]

---

## **Directors and Trustees**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees who served the company during the period were as follows:

### **Key management personnel: Trustees and Directors**

Chair: Raymond Hill

Richard Barnes (resigned 20 September 2021)  
Sarah Beresford  
Richard Conway (appointed 15 March 2021)  
Sarah Cooke  
Zack Haider (appointed 15 March 2021)  
Lauren Hall (appointed 15 March 2021)  
Richard Rowley  
Simon Scott (appointed 15 March 2021, resigned 20 September 2021)

### **Key management personnel: Principal staff**

Chief Executive Officer: Diane Curry OBE

### **Plans for the future**

- Engage diverse funders of family and offender services to recognise the associated needs of prisoners, prison leavers, their families and their children.
- Continue to grow potential for the Making the Connection (version 2) Family Services model to engage with wider agendas and locality-based support.
- Continue to develop and deliver our commercial offer to prison retail outlets, incorporate e-commerce, training and development of commercial fundraising strategy.
- Pursue new funding opportunities to enhance our current delivery of services including the forming of new alliances and partnerships with agencies with a broader remit, including Health and wellbeing, Equalities (Racial injustice), Children and Young people, women offenders, and community-based support.
- Develop Charity Log as a data capture tool and as an indicator of impact of POPS' services upon family relationships and re-offending and social return on investment.
- Continue to promote the value of the "lived experience" as an asset within the organisation and the wider field.
- Develop a staff training module to include awareness of the Equalities agenda, update HR policies and procedures and respond to staff needs on an ongoing basis including the introduction of a staff welfare service provided by Medicare.
- Recruit new Trustees to reflect the diverse make up of our communities
- Expand our services into new geographical areas to meet specific locality needs
- Develop a new marketing and communications strategy to ensure POPS' message is visible to a wider audience
- Develop an online adaptation of the 'Hidden Sentence' training module.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Trustees' Annual Report**  
**Year ended 31 March 2021** [Continued]

---

## **Trustees' responsibilities**

The Trustees (who are also directors of POPS for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the Trustees are aware:

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

## **Auditors**

Mitchell Charlesworth LLP has been re-appointed as auditors for the ensuing year.

## **Signed by order of the Trustees**



.....  
**Raymond Hill**  
**Chairman**

26 September 2021

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Independent Auditor's Report** **Year ended 31 March 2021**

---

We have audited the financial statements of Partners of Prisoners and Families Support Group (the 'charitable company') for the year-ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *the Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 the provisions available for small entities, in the circumstances as set out in note 22 to the financial statements 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 company'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 Trustees are responsible for the 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Independent Auditor's Report Year ended 31 March 2021**

---

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Independent Auditor's Report Year ended 31 March 2021**

---

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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

- the nature of the sector, control environment and organisation performance.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to the 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 and the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to the completeness of cash-based income as well as the timing of the recognition of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management over-ride and we identified a risk in relation to the posting of unusual journals and the manipulation of accounting estimates.

We also obtained an understanding of the legal and regulatory frameworks that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Safeguarding, the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102), and the Companies Act 2006.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

**Independent Auditor's Report  
Year ended 31 March 2021**

---

## **Use of our report**

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Mitchell Charlesworth*

**Alison Buckley (Senior Statutory Auditor)**  
**MITCHELL CHARLESWORTH LLP**  
**Chartered Accountants**  
**Statutory Auditor**  
**3<sup>rd</sup> Floor**  
**44 Peter Street**  
**Manchester**  
**M3 5GP**

**Dated: 26 September 2021**

**Mitchell Charlesworth LLP is eligible to act as auditors in terms of Section 1212 of the Companies Act 2006**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities (including income and expenditure account)  
Year ended 31 March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Income</b>							
Grants and donations	5	309,997	242,160	552,157	2,269	209,538	211,807
<i>Income from charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	6	3,347	562,576	565,923	834,892	532,217	1,367,109
Investment income	7	426	-	426	789	-	789
<b>Total income</b>		<b>313,770</b>	<b>804,736</b>	<b>1,118,506</b>	<b>837,950</b>	<b>741,755</b>	<b>1,579,705</b>
<b>Expenditure</b>							
<i>Costs of raising funds:</i>							
Fundraising costs of donations and legacies	8	216	-	216	216	-	216
<i>Expenditure on charitable activities:</i>							
Operation of prison visitor centres, family link work and tea bar services	9	99,501	903,891	1,003,392	542,294	1,010,928	1,553,222
<b>Total expenditure</b>		<b>99,717</b>	<b>903,891</b>	<b>1,003,608</b>	<b>542,510</b>	<b>1,010,928</b>	<b>1,553,438</b>
<b>Net income/(expenditure)</b>		<b>214,053</b>	<b>(99,155)</b>	<b>114,898</b>	<b>295,440</b>	<b>(269,173)</b>	<b>26,267</b>
Transfers between funds	16	(101,129)	101,129	-	(267,865)	267,865	-
<b>Net movement of funds for the year</b>		<b>112,924</b>	<b>1,974</b>	<b>114,898</b>	<b>27,575</b>	<b>(1,308)</b>	<b>26,267</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		689,309	-	689,309	661,734	1,308	663,042
Total funds carried forward		802,233	1,974	804,207	689,309	-	689,309

The Statement of Financial Activities includes all gains and losses in the year and all income and expenditure derive from continuing activities

**The notes on pages 18-32 form part of these financial statements**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Balance sheet  
as at 31 March 2021**

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	18		109,909		115,184
<b>Current assets</b>					
Stocks	19	782		7,908	
Debtors	20	20,737		29,124	
Cash at bank and in hand		710,434		578,100	
			731,953		615,132
<b>Creditors: Amounts falling due within one year</b>	21	(37,655)		(41,007)	
<b>Net current assets</b>			694,298		574,125
<b>Net assets</b>			804,207		689,309
<b>Funds</b>					
Restricted income funds	25		1,974		-
Unrestricted income funds					
General	25	727,233		614,309	
Designated	25	75,000		75,000	
<b>Net current assets</b>			802,233		689,309
<b>Total funds</b>			804,207		689,309

For the year-ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee on the 26 September 2021 and are signed on their behalf by:

.....  
Raymond Hill  
Chairman

Company Registration No. 3067385

The notes on pages 18-32 form part of these financial statements

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of cash flows  
Year ended 31 March 2021**

		2021		2020	
	Note	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash used in operating activities	26	<u>144,247</u>		<u>25,370</u>	
<b>Net cash inflow generated from operating activities</b>			144,247		25,370
<b>Cash used in investing activities</b>					
Interest income		426		789	
Purchase of property, plant and equipment		<u>(12,339)</u>		<u>(1,950)</u>	
<b>Net cash used in investing activities</b>			<u>(11,913)</u>		<u>(1,161)</u>
<b>Net increase in cash and cash equivalents</b>			132,334		24,209
Cash and cash equivalents at beginning of year			<u>578,100</u>		<u>553,891</u>
<b>Cash and cash equivalents at end of year</b>			<u>710,434</u>		<u>578,100</u>

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Notes to the Financial Statements** **Year ended 31 March 2021**

---

#### **1. Company information**

Partners of Prisoners and Families Support Group is a company limited by guarantee domiciled and incorporated in England and Wales. The registered office is Valentine House, 1079 Rochdale Road, Blackley, Manchester, M9 8AJ.

#### **2. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Partners of Prisoners and Families Support Group meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Going concern**

At the time of approving the financial statements and having due regard to the impact of COVID-19, as referred to in the Trustees' Report, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and 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. Grants are deferred to future periods only when this is specified by the funder or other preconditions of the fund are not yet met.

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 Trust 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.

Investment income is recognised on a receivable basis.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Notes to the Financial Statements Year ended 31 March 2021**

---

### **2. Accounting Policies [Continued]**

#### **Expenditure**

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 are the direct and indirect costs of raising funds for charitable purposes, including applying for grants.
- Charitable activities include expenditure associated with the provision of services at the visitors' centres and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis pro-rata with income.
- Other expenditure represents those items not falling into any other heading.

#### **Funds structure**

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract / monies received. The purpose and use of restricted funds is set out in note 25 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are funds which have been allocated or designated for specific purposes by the charity out of unrestricted funds.

#### **Tangible fixed assets**

All fixed assets are initially recorded at cost. The charity operates a £1,000 capitalisation policy and items will not be capitalised under this de-minimis limit. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold land and buildings - 4% straight line  
Equipment - 25% straight line

#### **Stock**

Stock of goods for resale is included at the lower of cost or net realisable value.

#### **Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

#### **Pensions**

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2021**

---

### **2. Accounting Policies [Continued]**

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **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.

#### **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

#### **Financial instruments**

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

### **3. Legal status of the Charity**

The company is limited by guarantee and all members have agreed to contribute an amount not exceeding £10 in the event of a winding up. The number of members at the year-end was 9 (2020: 5).

### **4. Judgements and key sources of estimation uncertainty**

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

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

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

5. Grants and donations	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<i>Grants</i>						
ICO	-	126,218	126,218	-	138,838	138,838
Women's Centre Oldham	-	50,725	50,725	-	60,000	60,000
Merseyside VRU	-	59,936	59,936	-	10,700	10,700
Clothworkers Foundation	-	5,000	5,000	-	-	-
HMPS Shared Services	188,472:	-	188,472	-	-	-
COVID-19 Job Retention Grant	109,262:	-	109,262	-	-	-
	<u>297,734:</u>	<u>241,879</u>	<u>539,613</u>	<u>-</u>	<u>209,538</u>	<u>209,538</u>
<i>Donations</i>						
Online and other donations	12,263:	281	12,544	2,269	-	2,269
	<u>309,997</u>	<u>242,160</u>	<u>552,157</u>	<u>2,269</u>	<u>209,538</u>	<u>211,807</u>
<b>6. Income from charitable activities</b>						
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<i>Income from service level agreements and fees</i>						
Visitors' centre operation	-	562,576	562,576	-	532,217	532,217
Tea Bar Activities	3,347	-	3,347	834,892	-	834,892
	<u>3,347</u>	<u>562,576</u>	<u>565,923</u>	<u>1,367,109</u>	<u>1,367,109</u>	<u>1,367,109</u>
<b>7. Investment Income</b>						
The investment income arises from interest bearing deposit accounts.			Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest received			426	426	789	789
<b>8. Costs of raising funds</b>						
Donation and fundraising costs			Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donation and fundraising costs			216	216	216	216

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2021**

**9. Analysis of charitable expenditure – current year**

The charity undertakes direct charitable activities only and does not make grant payments.

	<b>Basis of allocation</b>	<b>Hub &amp; Tea Bar Services</b>	<b>Visitor centres</b>	<b>Family Link Work</b>	<b>Total 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tea Bar & VC supplies	Direct	16,153	3,349	-	19,502
Wages and salaries	Direct	83,348	354,878	147,507	585,733
Governance costs	Direct	-	10,828	4,661	15,489
Support costs	Note 11	-	256,337	126,331	382,668
<b>Total</b>		<b>99,501</b>	<b>625,392</b>	<b>278,499</b>	<b>1,003,392</b>

**Analysis of charitable expenditure – prior year**

The charity undertakes direct charitable activities only and does not make grant payments.

	<b>Basis of allocation</b>	<b>Hub &amp; Tea Bar Services</b>	<b>Visitor centres</b>	<b>Family Link Work</b>	<b>Total 2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tea Bar & VC supplies	Direct	419,437	1,670	-	421,107
Wages and salaries	Direct	122,857	421,982	119,781	664,620
Governance costs	Direct	-	9,036	3,558	12,594
Support costs	Note 11	-	300,829	154,072	454,901
<b>Total</b>		<b>542,294</b>	<b>733,517</b>	<b>277,411</b>	<b>1,553,222</b>

Expenditure on charitable activities was £1,003,392 (2020: £1,553,222) of which £99,501 was unrestricted (2020: £542,294) and £903,891 restricted (2020: £1,010,928).

**10. Summary of analysis of expenditure and related income for charitable activities – current year**

	<b>Hub &amp; Tea Bar Services</b>	<b>Visitor centres</b>	<b>Family Link Work</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Costs (note 9)	(99,501)	(625,392)	(278,499)	(1,003,392)
Grant support (note 5)	297,734	-	241,879	539,613
SLA support (note 6)	-	562,576	-	562,576
<b>Net cost - other income</b>	<b>198,233</b>	<b>(62,816)</b>	<b>(36,620)</b>	<b>98,797</b>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

Notes to the Financial Statements  
Year ended 31 March 2021

**10. Summary of analysis of expenditure and related income for charitable activities – prior year**

	Hub & Tea Bar Services	Visitor centres	Family Link Work	Total 2020
	£	£	£	£
Costs (note 9)	(542,294)	(733,517)	(277,411)	(1,553,222)
Grant support (note 5)	-	-	209,538	209,538
SLA support (note 6)	-	532,217	-	532,217
Net cost - other income	(542,294)	(201,300)	(67,873)	(811,467)

**11. Analysis of support costs – current year**

The charity allocates its support costs as shown in the table below and then further apportions those costs between the three charitable activities undertaken (see note 9). Where practicable any support costs are directly attributed to the activity, where this is not possible it has been apportioned pro-rata to the income derived from the activity.

Support cost	Basis of allocation	Prison visitor centres, family link work & tea		Total 2021
		bar facilities	Governance	
		£	£	£
Project costs	Direct	16,052	-	16,052
Wages and salaries	Income derived	270,526	-	270,526
Premises costs	Income derived	10,715	-	10,715
General operating costs	Income derived	85,375	-	85,375
Audit fees	Governance	-	9,300	9,300
Legal and professional costs	Governance	-	6,189	6,189
		382,668	15,489	398,157

**Analysis of support costs – prior year**

Support cost	Basis of allocation	Prison visitor centres, family link work & tea		Total 2020
		bar facilities	Governance	
		£	£	£
Project costs	Direct	35,633	-	35,633
Wages and salaries	Income derived	303,233	-	303,233
Premises costs	Income derived	24,049	-	24,049
General operating costs	Income derived	91,986	-	91,986
Audit fees	Governance	-	8,880	8,880
Legal and professional fees	Governance	-	3,601	3,601
Board expenses	Governance	-	113	113
		454,901	12,594	467,495

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

<b>12. Staff costs and emoluments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Salaries and wages	791,433	898,314
Social security costs	51,186	54,514
Pension costs	13,641	15,025
	<u>856,260</u>	<u>967,853</u>

The number of employees who earned between £60,000 and £69,999 is 0 (2020: 1).

No charity Trustees received any emoluments or payment for professional or other services in the year. No Trustees were re-imbursed for travelling expenses during the year (2020: Two Trustees - £113).

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer, the total employee benefits of the key management personnel of the Trust was £56,190 (2020: £60,071).

<b>13. Staff numbers</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
The average number of employees during the year was as follows:		
Chief Executive	1	1
Head of Operations	1	1
Managers	4	4
Family Support Leads	11	11
Administration	1	3
Support Workers	31	36
	<u>49</u>	<u>56</u>

**14. Pension Costs**

The charity operates an auto enrolment defined contribution scheme for all eligible employees in line with current legislation. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The employer's charge for the year for the charity is £13,641 (2020: £15,025).

<b>15. Net (outgoing)/incoming resources for the year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	17,614	15,030
Auditor's remuneration:		
External audit	7,380	6,990
Other services	2,460	2,310
	<u>19,814</u>	<u>19,340</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

**16. Transfers between funds**

During the year the organisation received COVID-19 Job Retention Scheme income. This income has been treated as unrestricted income initially and amounts claimed in relation to both Visitor Centre and restricted project wages have then been transferred to those respective funds to reduce the employment costs. These amounted to £52,939 to reduce Visitor Centre wages and £4,566 for the Women’s Centre Oldham.

The balance of funds was transferred from/to the unrestricted fund during the year to cover remaining costs incurred on a number of restricted funds (see note 25).

**17. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

<b>18. Tangible fixed assets</b>	<b>Freehold buildings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1st April 2020	244,291	22,363	266,654
Additions	-	12,339	12,339
	<hr/>	<hr/>	<hr/>
<b>At 31st March 2021</b>	244,291	34,702	278,993
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1st April 2020	136,336	15,134	151,470
Charge for the year	9,772	7,842	17,614
	<hr/>	<hr/>	<hr/>
<b>At 31st March 2021</b>	146,108	22,976	169,084
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
<b>At 31st March 2021</b>	98,183	11,726	109,909
	<hr/>	<hr/>	<hr/>
At 31st March 2020	107,955	7,229	115,184
	<hr/>	<hr/>	<hr/>
<b>19. Stock</b>		<b>2021 £</b>	<b>2020 £</b>
Goods for resale		782	7,908
		<hr/>	<hr/>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

---

<b>20. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	9,046	11,570
Prepayments and other debtors	<u>11,691</u>	<u>17,554</u>
	20,737	29,124
	<u><u>          </u></u>	<u><u>          </u></u>
<b>21. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,230	22,789
Accruals and other creditors	<u>29,425</u>	<u>18,218</u>
	37,655	41,007
	<u><u>          </u></u>	<u><u>          </u></u>

**22. APB ethical standards**

In common with many other charities of our size we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

**23. Commitments under operating leases**

The company leases office equipment under formal operating leases. The lease agreements terminate in 2022 and 2023 respectively.

At 31 March 2021 the company had annual commitments under non-cancellable operating leases as set out below.

	<b>Other equipment</b>	
	<b>2021</b>	<b>2020</b>
Operating leases which expire:	£	£
Within 1 year	9,744	13,919
Within 2 to 5 years	4,865	14,609
	<u>14,609</u>	<u>28,528</u>

**24. Analysis of net assets between funds**

<b>Current year</b>	<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£	£
Tangible fixed assets	109,909	-	-	109,909
Cash at bank and in hand	710,434	-	-	710,434
Other net current assets/(liabilities)	(93,110)	75,000	1,974	(16,136)
	<u>727,233</u>	<u>75,000</u>	<u>1,974</u>	<u>804,207</u>

**Previous year**

	<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£	£
Tangible fixed assets	115,184	-	-	115,184
Cash at bank and in hand	578,100	-	-	578,100
Other net current assets/(liabilities)	(78,975)	75,000	-	(3,975)
	<u>614,309</u>	<u>75,000</u>	<u>-</u>	<u>689,309</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

25. Analysis of charitable funds	Balance at 1 April 2020	Incoming resources	Resources Expended	Transfers	Balance at 31 March 2021
Analysis of unrestricted fund movements	£	£	£	£	£
<b>General fund</b>	614,309	313,770	(99,717)	(101,129)	727,233
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	15,000	-	-	-	15,000
HR & Consultancy	15,000	-	-	-	15,000
Governance / Trustee Recruitment & Training	5,000	-	-	-	5,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
<b>Total designated funds</b>	75,000	-	-	-	75,000
<b>Total unrestricted funds</b>	689,309	313,770	(99,717)	(101,129)	802,233

Name of fund	Description, nature, and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

25. Analysis of charitable funds [Continued]	Fund at 1 April 2020	Incoming resources	Resources Expended	Transfers	Fund at 31 March 2021
	£	£	£	£	£
<b>Analysis of restricted fund movements</b>					
Visitor centres	-	562,576	(625,392)	62,816	-
ICO	-	126,218	(139,466)	13,248	-
Women's Centre Oldham	-	51,006	(55,699)	4,693	-
Merseyside VRU	-	59,936	(80,308)	20,372	-
Clothworkers Foundation	-	5,000	(3,026)	-	1,974
<b>Total</b>	<b>-</b>	<b>804,736</b>	<b>(903,891)</b>	<b>101,129</b>	<b>1,974</b>

Name of fund	Description, nature, and purposes of the fund
Visitor centres	Provision of support services to families at NW prison visitor centres.
ICO	Family support service attached to Intensive Community Order sentence.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside
Clothworkers Foundation	Purchase of IT equipment

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

25. Analysis of charitable funds [Continued]	Balance at 1 April 2019	Incoming resources	Resources Expended	Transfers	Balance at 31 March 2020
Analysis of unrestricted fund movements	£	£	£	£	£
<b>General fund</b>	539,234	837,950	(542,510)	(220,365)	614,309
<b>Designated funds</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	5,000	-	-	10,000	15,000
HR & Consultancy	35,000	-	-	(20,000)	15,000
Governance / Trustee					
Recruitment & Training	7,500	-	-	(2,500)	5,000
Staff Development	10,000	-	-	-	10,000
2nd Chance Development	45,000	-	-	(45,000)	-
Quality Standards	5,000	-	-	10,000	15,000
<b>Total designated funds</b>	122,500	-	-	(47,500)	75,000
<b>Total unrestricted funds</b>	661,734	837,950	(542,510)	(267,865)	689,309

Name of fund	Description, nature and purposes of the fund
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
HR & Consultancy	To provide for any associated costs in relation to the re-structure or support of the POPS Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
2 <sup>nd</sup> Chance Development	Improve the commercial scope of 2 <sup>nd</sup> chance activity.
Quality Standards	To adopt ISO or equivalent quality standard.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
**A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2021**

25. Analysis of charitable funds [Continued]	Fund at 1 April 2019	Incoming resources	Resources Expended	Transfers	Fund at 31 March 2020
	£	£	£	£	£
<b>Analysis of restricted fund movements</b>					
Visitor centres	-	532,217	(733,517)	201,300	-
FEW	130	-	-	(130)	-
ICO	-	138,838	(179,517)	40,679	-
Women's Centre Oldham	-	60,000	(81,545)	21,545	-
ReConnect	-	-	(3,107)	3,107	-
FLW Liverpool	525	-	-	(525)	-
Sportivate	653	-	-	(653)	-
Merseyside VRU	-	10,700	(13,242)	2,542	-
	<u>1,308</u>	<u>741,755</u>	<u>(1,010,928)</u>	<u>267,865</u>	<u>-</u>

**Name of fund**

**Description, nature and purposes of the fund**

Visitor centres	Provision of support services to families at NW prison visitor centres.
FEW	Family engagement service delivered at HMP Styal and HMYOI Hindley.
ICO	Family support service attached to Intensive Community Order sentence.
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.
ReConnect	NPS Pilot project to provide a resettlement pathway for BAME males Life Sentence prisoners returning to the Northwest area post release.
FLW Liverpool	CRC Pilot project to provide support for Merseyside based families who have a family member serving a custodial sentence 6 - 12 months at HMP Liverpool.
Sportivate	Short term project to increase the participation of women under 25 years of age in exercise activities.
Merseyside VRU	Prisoners Family Support consultation project in Merseyside

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements  
Year ended 31 March 2021**

<b>26. Cash used in operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net movements in funds	114,898	26,267
Adjustments for:		
Depreciation	17,614	15,030
Interest income	(426)	(789)
Movements in working capital:		
Decrease/(increase) in stock	7,126	(276)
Decrease/(increase) in debtors	8,387	10,385
(Decrease)/increase in creditors	(3,352)	(25,247)
<b>Net cash used in operations</b>	<b>144,247</b>	<b>25,370</b>

**27. Net debt reconciliation**

	<b>1 April 2020</b>	<b>Cash flows</b>	<b>31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash	578,100	132,334	710,434
	578,100	132,334	710,434
	<b>1 April 2019</b>	<b>Cash flows</b>	<b>31 March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash	553,891	24,209	578,100
	553,891	24,209	578,100