



**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**

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

## **A COMPANY LIMITED BY GUARANTEE**

### **Company Information**

**31 March 2021**

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**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**

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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]

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### **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]

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#### **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.



**Trustees' Annual Report**  
**Year ended 31 March 2021 [Continued]**

**January**

- Managers Meeting
- Budget Preparation
- Contract Performance Data
- Covid Alternative Delivery Models for HMPPS
- Visitor Centres – Implementation
- Turbocharged Staff – Review
- Staff Consultation for Closure of F.O.R. Contract
- Review Service Delivery In Line With Latest Government Guidelines

**February**

- Finance Budgets 2021-2022 Finalised
- Contract Performance Data
- POPS Annual Meeting Preparation
- Turbocharged Staff – Review
- Review Service Delivery In Line With Latest Government Guidelines

**March**

- POPS Board Meeting
- Contract Performance Data
- Finalisation & Closure of F.O.R. Contract
- Risk Assessment for continuation of working from home arrangements
- Pandemic Alert – Leave policy to indicate Covid employee clause
- Staff Absence Covid Review
- Update Hidden Sentence Training for staff
- Turbocharged Staff – Review
- Review Service Delivery In Line With Latest Government Guidelines

**April**

- Contract Performance Data
- End of Year Accounts
- Review of HMPPS Visit Centre – Alternative Covid Delivery Models
- Turbocharged Staff – Review
- Review Service Delivery In Line With Latest Government Guidelines
- Recruitment for 2021 VWP project

**May**

- Contract Performance Data
- POPS Induction Day
- Re-alignment for HMPPS Contracts
- Managers Meeting
- Commence Consultation for TWC Contract
- Board Preparation
- Update Hidden Sentence Training for Staff
- Turbocharged Staff – Review
- Review Service Delivery In Line With Latest Government Guidelines
- Recruitment for 2021 VWP project

**June**

- POPS Board Meeting
- Commence Cyber Essentials IT Security
- Security Incident Response Planning
- Resource Allocation Review
- Proposed Reductions in F.O.R. Contract
- Preparation for COVID-19 Risk Assessment
- Staff Absence Covid Review
- Update Hidden Sentence Training for staff
- Turbocharged Staff – Review
- Review Service Delivery In Line With Latest Government Guidelines

**July**

- Contract Performance Data
- Staff Training Plan Review
- Quality Cycle Review
- Managers Meeting
- Review of Visitor Centres
- POPS Board Meeting
- Turbocharged Staff – Review
- Review Service Delivery In Line With Latest Government Guidelines

**August**

- POPS Board Meeting Preparation and finalisation
- H&S Risk Assessment Review
- Contract Performance Data
- Staff Safeguarding Training
- Turbocharged Staff – Review
- Review Service Delivery In Line With Latest Government Guidelines

**September**

- Managers Meeting
- POPS Board Meeting
- Quarterly Visitor Centre Survey
- Contract Performance Data
- End of staff Turbocharge closure of W.C. service
- Proposed End Of Current HMPPS Contract
- Turbocharged Staff – Review (final month)
- Review Service Delivery In Line With Latest Government Guidelines

**October**

- POPS Induction Day
- Contract Performance Data
- H&S Policies & Procedures 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



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

**Trustees' Annual Report**  
**Year ended 31 March 2021** [Continued]

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## **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]

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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]

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### **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]

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#### **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]

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## **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**

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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**

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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**

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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**

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### **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 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>		313,770	804,736	1,118,506	837,950	741,755	1,579,705
<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>		99,717	903,891	1,003,608	542,510	1,010,928	1,553,438
<b>Net income/(expenditure)</b>		214,053	(99,155)	114,898	295,440	(269,173)	26,267
Transfers between funds	16	(101,129)	101,129	-	(267,865)	267,865	-
<b>Net movement of funds for the year</b>		112,924	1,974	114,898	27,575	(1,308)	26,267
<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

		2021		2020	
	Note	£	£	£	£
<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**

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#### **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**

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## **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	-	-	-
		297,734	241,879	539,613	-	209,538	209,538
	<i>Donations</i>						
	Online and other donations	12,263	281	12,544	2,269	-	2,269
		309,997	242,160	552,157	2,269	209,538	211,807
6.	<b>Income from charitable activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>
	<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
		3,347	562,576	565,923	1,367,109	1,367,109	1,367,109
7.	<b>Investment Income</b>			<b>Unrestricted Funds</b>	<b>Total Funds 2021</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2020</b>
	The investment income arises from interest bearing deposit accounts.			£	£	£	£
	Bank interest received			426	426	789	789
8.	<b>Costs of raising funds</b>			<b>Unrestricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2020 £</b>
	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.

	Basis of allocation	Hub & Tea Bar Services £	Visitor centres £	Family Link Work £	Total 2021 £
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.

	Basis of allocation	Hub & Tea Bar Services £	Visitor centres £	Family Link Work £	Total 2020 £
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

	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
<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 bar facilities	Governance	Total 2021
		£	£	£
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 bar facilities	Governance	Total 2020
		£	£	£
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

12. Staff costs and emoluments	2021 £	2020 £
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).

13. Staff numbers	2021 Number	2020 Number
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).

15. Net (outgoing)/incoming resources for the year	2021 £	2020 £
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></u>	<u></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.

18. Tangible fixed assets	Freehold buildings £	Equipment £	Total £
<b>Cost</b>			
At 1st April 2020	244,291	22,363	266,654
Additions	-	12,339	12,339
<b>At 31st March 2021</b>	<b>244,291</b>	<b>34,702</b>	<b>278,993</b>
<b>Depreciation</b>			
At 1st April 2020	136,336	15,134	151,470
Charge for the year	9,772	7,842	17,614
<b>At 31st March 2021</b>	<b>146,108</b>	<b>22,976</b>	<b>169,084</b>
<b>Net book value</b>			
<b>At 31st March 2021</b>	<b>98,183</b>	<b>11,726</b>	<b>109,909</b>
At 31st March 2020	107,955	7,229	115,184
<b>19. Stock</b>		<b>2021 £</b>	<b>2020 £</b>
Goods for resale		782	7,908



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

**Notes to the Financial Statements**  
**Year ended 31 March 2021**

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<b>20. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	9,046	11,570
Prepayments and other debtors	11,691	17,554
	<hr/>	<hr/>
	20,737	29,124
	<hr/>	<hr/>
<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	29,425	18,218
	<hr/>	<hr/>
	37,655	41,007
	<hr/>	<hr/>

**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.

	Other equipment	
	2021	2020
	£	£
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

Current 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)	<u>(93,110)</u>	<u>75,000</u>	<u>1,974</u>	<u>(16,136)</u>
	<u>727,233</u>	<u>75,000</u>	<u>1,974</u>	<u>804,207</u>

#### Previous year

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	115,184	-	-	115,184
Cash at bank and in hand	578,100	-	-	578,100
Other net current assets/(liabilities)	<u>(78,975)</u>	<u>75,000</u>	<u>-</u>	<u>(3,975)</u>
	<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
<b>Name of fund</b>	<b>Description, nature, and purposes of the fund</b>				
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**

<b>25. Analysis of charitable funds</b> [Continued]	<b>Fund at</b> <b>1 April 2020</b>	<b>Incoming</b> <b>resources</b>	<b>Resources</b> <b>Expended</b>	<b>Transfers</b>	<b>Fund at</b> <b>31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>
<b>Name of fund</b>	<b>Description, nature, and purposes of the fund</b>				
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
<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>				
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**  
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**Notes to the Financial Statements**  
**Year ended 31 March 2021**

<b>25. Analysis of charitable funds</b> [Continued]	<b>Fund at</b> <b>1 April 2019</b>	<b>Incoming</b> <b>resources</b>	<b>Resources</b> <b>Expended</b>	<b>Transfers</b>	<b>Fund at</b> <b>31 March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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	-
Total	1,308	741,755	(1,010,928)	267,865	-
<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>				
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				



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**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>
<b>27. Net debt reconciliation</b>		
	<b>1 April</b>	<b>31 March</b>
	<b>2020</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cash	578,100	710,434
	578,100	710,434
	<b>1 April</b>	<b>31 March</b>
	<b>2019</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash	553,891	578,100
	553,891	578,100