



**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**

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

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

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<b>Registered charity name:</b>	Partners of Prisoners and Families Support Group
<b>Company registration number:</b>	3067385
<b>Charity number:</b>	1048152
<b>Registered office:</b>	Valentine House 1079 Rochdale Road Blackley Manchester M9 8AJ
<b>Board of Trustees:</b>	Raymond Hill (Chair) Richard Conway Sarah Cooke Lauren Hall Richard Rowley Guy Grant Nicola Anderson
<b>Auditors:</b>	Mitchell Charlesworth LLP Chartered Accountants Registered Auditor 3 <sup>rd</sup> Floor 44 Peter Street Manchester M2 5GP
<b>Bankers:</b>	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB
<b>Solicitors:</b>	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**

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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 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]

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#### 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]

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### 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]

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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 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]**

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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]**

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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]**

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#### **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]**

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### **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]**

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## **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]**

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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  
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]**

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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**



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**

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### **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**

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## **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**

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### **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

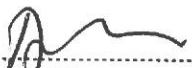
For the year-ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

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**

		<b>2022</b>		<b>2021</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>			<b>(87,885)</b>		<b>144,247</b>
<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>			<b>249</b>		<b>(11,913)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>			<b>(87,636)</b>		<b>132,334</b>
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>			<b><u>622,798</u></b>		<b><u>710,434</u></b>

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

## **A COMPANY LIMITED BY GUARANTEE**

**Notes to the Financial Statements**  
**Year ended 31 March 2022**

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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, 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**

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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 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**

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## **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

5.	<b>Grants and donations</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>
		£	£	£	£	£	£
	<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			
		14,111	163,548	177,659	297,734	241,879	539,613
	<i>Donations</i>						
	Online and other donations	1,124	-	1,124	12,263	281	12,544
		15,235	163,548	178,873	309,997	242,160	552,157
6.	<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>
		£	£	£	£	£	£
	<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
		102,761	644,747	747,508	3,347	562,576	565,923
7.	<b>Investment Income</b>			<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2021</b>
		£	£	£	£	£	£
	Bank interest received			249	249	426	426
	The investment income arises from interest bearing deposit accounts.						
8.	<b>Costs of raising funds</b>			<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2021</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.

	Basis of allocation	Hub & Tea Bar services £	Visitor centres £	Family Link Work £	Total 2022 £
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

	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>

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

	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
<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	-	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	-	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

12. Staff costs and emoluments	2022	2021
	£	£
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).

13. Staff numbers	2022	2021
	Number	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	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).

15. Net (outgoing)/incoming resources for the year	2022	2021
	£	£
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></u>	<u></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.

18. Tangible fixed assets	Freehold buildings £	Equipment £	Total £
<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

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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>
<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>

# 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
	<u>4,865</u>	<u>14,609</u>

#### 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)	<u>(58,322)</u>	<u>75,000</u>	<u>1,062</u>	<u>17,740</u>
	<u>659,971</u>	<u>75,000</u>	<u>1,062</u>	<u>736,033</u>
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)	<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>

# 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.

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**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>

<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.
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.

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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

<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 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**

	<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>
	<u><u>710,434</u></u>	<u><u>(87,636)</u></u>	<u><u>622,798</u></u>
	<b>1 April 2019 £</b>	<b>Cash flows £</b>	<b>31 March 2021 £</b>
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>