



**PARTNERS OF PRISONERS AND
FAMILIES SUPPORT GROUP**

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**For the year ended
31 March 2023**

**Company Registration Number 3067385
Charity Number 1048152**

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

**Financial Statements
Year ended 31 March 2023**

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PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Company Information

31 March 2023

Registered charity name: Partners of Prisoners and Families Support Group

Company registration number: 3067385

Charity number: 1048152

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

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

Auditors: Mitchell Charlesworth (Audit) Limited
Accountants
Registered Auditor
3rd 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

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Trustees' Annual Report

Year ended 31 March 2023

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

The financial statements comply with the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019).

Purposes and activities

The charity's purposes are:

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

These purposes are delivered by following the current mission statement:

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Public benefit statement

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

Achievements and performance

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

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

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

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

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

Partnerships

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees Annual Report

Year ended 31 March 2023 [Continued]

Partnerships (continued)

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

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

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



PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Leadership and Management

Strategic plan

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

Human resources

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

Financial review

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

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

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

Risk management

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

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Trustees' Annual Report

Year ended 31 March 2023 [Continued]

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

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

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

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

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

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

Investment powers and policy

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

Reserves policy

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

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

Authority to use Reserves

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

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

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

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

Reporting and Monitoring

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

Review of Policy

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

Relationship to other Policies

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

Financial Strategy
Strategic Plan
Risk Management Policy
Investment Statement

Investment Policy for Surplus Funds

The charity adopts a very prudent approach to financial investments.

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2023 [Continued]

For this document the following information applies as at 31.03.23.

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

Structure, Governance and Management

Governing document

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

Governance

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Appointment of trustees

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

Trustee induction and training

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

Directors and Trustees

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

Key management personnel: Trustees and Directors

Chair: Raymond Hill

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

Key management personnel: Principal staff

Chief Executive Officer: Diane Curry OBE

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Plans for the future

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

Trustees' responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report

Year ended 31 March 2023 [Continued]

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

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- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Trustees are aware:

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

Auditors

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

Signed by order of the Trustees



21/09/2023

.....
Raymond Hill
Chairman

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

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

Year ended 31 March 2023

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Year ended 31 March 2023

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Year ended 31 March 2023

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

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

Identifying and assessing potential risks related to irregularities

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

- the nature of the sector, control environment and organisation performance;
- the organisation's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

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

Year ended 31 March 2023

Audit response to risks identified

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Balance sheet as at 31 March 2023

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

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

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

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

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

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

Raymond Hill
Chairman

Company Registration No. 3067385

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2023

1. Company information

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

2. Accounting Policies

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

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

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

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

Going concern

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

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Grants are deferred to future periods only when this is specified by the funder or other preconditions of the fund are not yet met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income is recognised on a receivable basis.

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

Notes to the Financial Statements Year ended 31 March 2023

2. Accounting Policies [Continued]

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

Funds structure

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

Tangible fixed assets

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

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

Stock

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

Operating leases

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

Pensions

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2023

2. Accounting Policies [Continued]

Debtors

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

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

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

3. Legal status of the Charity

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

4. Judgements and key sources of estimation uncertainty

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2023

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

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

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

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

10. Analysis of charitable expenditure - current year

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

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

Analysis of charitable expenditure - prior year

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

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

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

Notes to the Financial Statements
Year ended 31 March 2023

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2023

11. Analysis of support costs - current year

The charity allocates its support costs as shown in the table below and then further 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 2023 £
Project costs	Direct	135,444	-	135,444
Wages and salaries	Income derived	283,716	-	283,716
Premises costs	Income derived	5,789	-	5,789
General operating costs	Income derived	98,507	-	98,507
Audit fees	Governance	-	9,450	9,450
Legal and professional costs	Governance	-	7,770	7,770
		<u>523,456</u>	<u>17,220</u>	<u>540,676</u>

Analysis of support costs - prior year

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 fees	Governance	-	13,589	13,589
		<u>362,989</u>	<u>22,889</u>	<u>385,878</u>

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2023

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

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

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

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

13. Staff numbers	2023 Number	2022 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	15	12
Administration	1	1
Support Workers	46	32
	<u>68</u>	<u>51</u>

14. Pension Costs

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2023

16. Transfers between funds

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

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

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

17. Taxation

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2023

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

22. Commitments under operating leases

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

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

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

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

Notes to the Financial Statements
Year ended 31 March 2023

23. Analysis of net assets between funds

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2023

24. Analysis of charitable funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
Analysis of unrestricted fund movements	£	£	£	£	£
General fund	659,971	314,671	(140,808)	(35,988)	797,846
Designated funds					
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
Total designated funds	75,000	-	-	-	75,000
Total unrestricted funds	734,971	314,671	(140,808)	(35,988)	872,846

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2023

25. Analysis of charitable funds (continued)

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

Name of fund

Description, nature, and purposes of the fund

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

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Notes to the Financial Statements
Year ended 31 March 2023

25. Analysis of charitable funds

[Continued]

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Analysis of unrestricted fund movements					
General fund	727,233	118,346	(71,433)	(114,175)	659,971
Designated funds					
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
Total designated funds	75,000	-	-	-	75,000
Total unrestricted funds	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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25. Analysis of charitable funds [Continued]	Fund at 1 April 2021 £	Incoming resources £	Resources Expended £	Transfers £	Fund at 31 March 2022 £
Analysis of restricted fund movements					
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
	<u>1,974</u>	<u>-</u>	<u>(912)</u>	<u>-</u>	<u>1,062</u>
Total	1,974	808,295	(923,382)	114,175	1,062
	<u><u>1,974</u></u>	<u><u>808,295</u></u>	<u><u>(923,382)</u></u>	<u><u>114,175</u></u>	<u><u>1,062</u></u>
Name of fund	Description, nature, and purposes of the fund				
Visitor centres	Provision of support services to families at NW prison visitor centres.				
ICO	Family support service attached to Intensive Community Order sentence.				
Women's Centre Oldham	Support to women of Oldham at risk of contact with the criminal justice system.				
Merseyside VRU	Prisoners Family Support consultation project in Merseyside.				
Clothworkers Foundation	Purchase of IT equipment.				
26. Cash used in operations				2023 £	2022 £
Net movements in funds				169,874	(68,174)
Adjustments for:					
Depreciation				13,257	14,414
Interest income				(1,404)	(249)
Movements in working capital:					
(Increase)/decrease in stock				3,133	(2,379)
(Increase)/decrease in debtors				(31,622)	(21,924)
Increase/(Decrease) in creditors				125,947	(9,573)
				<u>125,947</u>	<u>(9,573)</u>
Net cash generated/(used) in operations				279,185	(87,885)
				<u><u>279,185</u></u>	<u><u>(87,885)</u></u>

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27. Net debt reconciliation

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