



**PARTNERS OF PRISONERS AND
FAMILIES SUPPORT GROUP**

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**For the year ended
31 March 2024**

**Company Registration Number 3067385
Charity Number 1048152**

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

Financial Statements
Year ended 31 March 2024

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PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Company Information
31 March 2024

Registered charity name: Partners of Prisoners and Families Support Group

Company registration number: 3067385

Charity number: 1048152

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2024

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

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

Purposes and activities

The charity's purposes are:

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

These purposes are delivered by following the current mission statement:

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2024 [Continued]

Public benefit statement

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

Achievements and performance

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees Annual Report

Year ended 31 March 2024 [Continued]

Partnerships

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP
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Trustees' Annual Report
Year ended 31 March 2024 [Continued]

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



PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2024 [Continued]

Leadership and Management

Strategic plan

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

Human resources

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

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

Financial review

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2024 [Continued]

Risk management

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

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

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

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

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

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

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

Investment policy for surplus funds

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2024 [Continued]

Investment powers and policy

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

Reserves Policy

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

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

Authority to use reserves

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

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

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

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

Reporting and monitoring

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

Review of policy

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

Relationship to other Policies

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

Financial Strategy
Strategic Plan
Risk Management Policy
Investment Statement

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2024 [Continued]

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

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

Structure, Governance and Management

Governing document

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

Governance

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

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

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

Trustees' Annual Report

Year ended 31 March 2024 [Continued]

Appointment of trustees

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

Trustee induction and training

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

Directors and Trustees

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

Key management personnel: Trustees and Directors

Chair: Raymond Hill

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

Key management personnel: Principal staff

Chief Executive Officer: Diane Curry OBE

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

Trustees' Annual Report

Year ended 31 March 2024 [Continued]

Plans for the future

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

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

Trustees' Responsibilities

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

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

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

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

In so far as the Trustees are aware:

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

Trustees' Annual Report

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

Year ended 31 March 2024 [Continued]

Auditors

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

Signed by order of the Trustees



19/09/2024

Raymond Hill
Chairman

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

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

Year ended 31 March 2024

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

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

Year ended 31 March 2024

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

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

Year ended 31 March 2024

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

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

Identifying and assessing potential risks related to irregularities

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

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

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Year ended 31 March 2024

Audit response to risks identified

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

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

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

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

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

Use of our report

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



30/09/2024

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

Dated:

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Balance sheet as at 31 March 2024

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

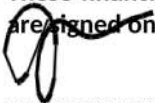
For the year-ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

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

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

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

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



Raymond Hill
Chairman

Company Registration No. 3067385

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Statement of cash flows

Year ended 31 March 2024

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

1. Company information

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

2. Accounting Policies

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

Basis of preparation

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

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

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

Going concern

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

Income

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

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

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

Investment income is recognised on a receivable basis.

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

2. Accounting Policies [Continued]

Expenditure

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

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

Funds structure

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

Tangible fixed assets

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

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

Stock

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

Operating leases

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

Pensions

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

2. Accounting Policies [Continued]

Debtors

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

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

3. Legal status of the Charity

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

4. Judgements and key sources of estimation uncertainty

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

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

The investment income arises from interest bearing deposit accounts.

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

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

9. Analysis of charitable expenditure - current year

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

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

Analysis of charitable expenditure - prior year

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

10. Analysis of support costs - current year

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

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

Analysis of support costs - prior year

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2024

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

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

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

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

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

13. Pension Costs

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

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

15. Transfers between funds

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

16. Taxation

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

17. Tangible fixed assets

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

18. Stock

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

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

Notes to the Financial Statements Year ended 31 March 2024

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

21. Commitments under operating leases

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2024

22. Analysis of net assets between funds

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2024

23. Analysis of charitable funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Analysis of unrestricted fund movements					
General fund	797,846	214,249	(103,562)	(223,722)	684,811
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
<u>Restructure</u>	-	-	-	200,000	200,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
Total designated funds	75,000	-	-	-	275,000
Total unrestricted funds	872,846	214,249	(103,562)	(23,722)	959,811

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2024

24. Analysis of charitable funds [continued]

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

Name of fund

Description, nature, and purposes of the fund

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2024

24. Analysis of charitable funds [continued]

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
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.
Staffing restructure	To utilise reserve funds to invest in additional staffing to future proof POPS
Quality standards	To adopt ISO or equivalent quality standard.

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Notes to the Financial Statements

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24. 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	-
Total	1,062	1,296,430	(1,300,419)	35,988	33,061

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.

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

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26. Net debt reconciliation

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