



**PARTNERS OF PRISONERS AND
FAMILIES SUPPORT GROUP**

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**For the year ended
31 March 2025**

**Company Registration Number 3067385
Charity Number 1048152**

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Financial Statements
Year ended 31 March 2025

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PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Company Information

31 March 2025

Registered charity name: Partners of Prisoners and Families Support Group

Company registration number: 3067385

Charity number: 1048152

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

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

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 2025

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

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

Purposes and activities

The charity's purposes are:

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

These purposes are delivered by following the current mission statement:

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

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

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

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

Public benefit statement

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Achievements and Performance

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

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

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

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

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees Annual Report
Year ended 31 March 2025 [Continued]

Partnerships

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

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

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

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

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



PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2025 [Continued]

Leadership and Management

Strategic plan

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

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

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

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

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

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

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

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

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Trustees' Annual Report

Year ended 31 March 2025 [Continued]

Human Resources

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

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

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

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

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

Financial review

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

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

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

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

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

Investment policy for surplus funds

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2025 [Continued]

Investment policy for surplus funds (continued)

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

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

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

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

Investment powers and policy

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

Reserves Policy

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

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

Authority to use reserves

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

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

Reporting and monitoring

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2025 [Continued]

Review of policy

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

Relationship to other Policies

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

Financial Strategy
Strategic Plan
Risk Management Policy
Investment Statement

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

Reserve Summary

£

Total Reserves (including fixed assets)	1,002,270
Property and fixed assets	(97,308)
Current Assets less Current Liabilities	<u>904,962</u>

Assigned Costs:

Head Office Salary cost for six months

Redundancies

Head Office Running costs for six months

Legal/Estate Agent fees

324,202

Creditors 30,000

Designated Funds 75,000

Total six months running cost 429,002

Opportunity Funds 475,760

Structure, Governance and Management

Governing document

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report

Year ended 31 March 2025 [Continued]

Governance

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

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

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

Appointment of trustees

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

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

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

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

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

Trustee induction and training

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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Trustees' Annual Report

Year ended 31 March 2025 [Continued]

Directors and Trustees

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

Key management personnel: Trustees and Directors

Chair: Raymond Hill

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

New Trustees pending

Amanda Ordish to join in September 2025

Key management personnel: Principal staff

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Trustees' Responsibilities

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

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

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

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

In so far as the Trustees are aware:

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

Auditors

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

Signed by order of the Trustees



Raymond Hill
Chairman

26/09/2025

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

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

Year ended 31 March 2025

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Year ended 31 March 2025

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

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

Year ended 31 March 2025

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

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

Identifying and assessing potential risks related to irregularities

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

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

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

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

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

Year ended 31 March 2025

Audit response to risks identified

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

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

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

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

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

Use of our report

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



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

Dated: 29/09/2025

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Balance sheet as at 31 March 2025

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

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

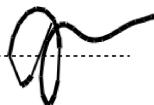
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

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

Raymond Hill
Chairman



Company Registration No. 3067385

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

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

Statement of cash flows
Year ended 31 March 2025

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

1. Company information

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

2. Accounting Policies

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

Basis of preparation

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

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

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

Going concern

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

Income

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

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

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

Investment income is recognised on a receivable basis.

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

2. Accounting Policies [Continued]

Expenditure

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

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

Funds structure

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

Tangible fixed assets

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

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

Stock

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

Operating leases

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

Pensions

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

2. Accounting Policies [Continued]

Debtors

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

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

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

3. Legal status of the Charity

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

4. Judgements and key sources of estimation uncertainty

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

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

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

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

Notes to the Financial Statements
Year ended 31 March 2025

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

The investment income arises from interest bearing deposit accounts.

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

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

9. Analysis of charitable expenditure - current year

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

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

Analysis of charitable expenditure - prior year

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

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

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

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

10. Analysis of support costs - current year

The charity allocates its support costs as shown in the table below and then further 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 2025 £
Project costs	Direct	29,933	-	29,933
Wages and salaries	Income derived	385,796	-	385,796
Premises costs	Income derived	5,519	-	5,519
General operating costs	Income derived	150,338	-	150,338
Audit fees	Governance	-	19,218	19,218
Legal and professional costs	Governance	-	-	-
		<u>571,586</u>	<u>19,218</u>	<u>590,804</u>

Analysis of support costs - prior year

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 fees	Governance	-	11,157	11,157
		<u>497,453</u>	<u>27,986</u>	<u>525,439</u>

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

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

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

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

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

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

13. Pension Costs

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

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

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

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 March 2025

19. Debtors	2025	2024	
	£	£	
Trade debtors	130,072	23,667	
Prepayments and other debtors	68,695	56,865	
	<u>198,767</u>	<u>80,532</u>	
	<u><u>198,767</u></u>	<u><u>80,532</u></u>	
20. Creditors: amounts falling due within one year	2025	2024	
	£	£	
Trade creditors	50,056	14,338	
Accruals and other creditors	188,687	128,899	
	<u>238,743</u>	<u>143,237</u>	
	<u><u>238,743</u></u>	<u><u>143,237</u></u>	
21. Commitments under operating leases			
At 31 March 2025 and 31 March 2024 the company had no annual commitments under non-cancellable operating leases.			
22. Analysis of net assets between funds	Designated	Restricted	
	funds	funds	Total
Current year	£	£	£
Tangible fixed assets	97,308	-	97,308
Cash at bank and in hand	942,832	-	942,832
Other net current assets/(liabilities)	(351,775)	275,000	(37,870)
	<u>688,365</u>	<u>275,000</u>	<u>1,002,270</u>
	<u><u>688,365</u></u>	<u><u>275,000</u></u>	<u><u>1,002,270</u></u>
Previous year	£	£	£
Tangible fixed assets	74,299	-	74,299
Cash at bank and in hand	981,666	-	981,666
Other net current assets/(liabilities)	(371,154)	275,000	(60,222)
	<u>684,811</u>	<u>275,000</u>	<u>995,743</u>
	<u><u>684,811</u></u>	<u><u>275,000</u></u>	<u><u>995,743</u></u>

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP

A COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements
Year ended 31 March 2025

23. Analysis of charitable funds

	Balance at 1 April 2024 (Restated)	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
Analysis of unrestricted fund movements	£	£	£	£	£
General fund	684,811	342,260	(210,706)	(128,000)	688,365
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
Restructure	200,000	-	-	-	200,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
Total designated funds	275,000	-	-	-	275,000
Total unrestricted funds	959,811	342,260	(210,706)	(128,000)	963,365

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

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Notes to the Financial Statements
Year ended 31 March 2025

24. Analysis of charitable funds [continued]

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

Name of fund

Description, nature, and purposes of the fund

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

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Notes to the Financial Statements
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24. Analysis of charitable funds [continued]

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
Analysis of unrestricted fund movements	£	£	£	£	£
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
Restructure	-	-	-	200,000	200,000
Staff Development	10,000	-	-	-	10,000
Quality Standards	15,000	-	-	-	15,000
Total designated funds	75,000	-	-	200,000	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.
Restructure	To provide for one off costs expected to be incurred in year-ended 2025.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
Quality Standards	To adopt ISO or equivalent quality standard.

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Year ended 31 March 2025

24. Analysis of charitable funds [continued]

	Fund at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Fund at 31 March 2024 £
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	-
	<u>33,061</u>	<u>1,641,522</u>	<u>(1,662,373)</u>	<u>23,722</u>	<u>35,932</u>
Total	33,061	1,641,522	(1,662,373)	23,722	35,932

Name of fund

Description, nature, and purposes of the fund

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

25. Cash used in operations

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

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26. Net debt reconciliation

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