



Annual Report and Financial Statements 31 March 2022

Charity Registration Number 1120342

Company Registration Number 6239170 (England and Wales)

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Reference and administrative details of the charitable company, its trustees and advisers
Year to 31 March 2022

Patron	Bishop Terence Brain
Trustees	Sister Mary Theresa Bain DC Mr Michael Braid (resigned March 2022) Mr David Darlington Sister Bridget Dowd DC (resigned March 2022) Ms Vanessa Hamnett Ms Jennie Lucas (Chair) Ms Mary Mc Donagh Ms Emma Russ Mr Jon Sandford (resigned August 2021)
Registered office	2a Powell Street Old Trafford Manchester M16 7QQ
Telephone	0161 232 8986
Company registration number	6239170 (England and Wales)
Charity registration number	1120342
Director	Mark Turnbull
Independent examiner	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Co-operative Bank plc PO Box 250 Delf House Southway Skelmersdale WN8 6WT

Chairs' foreword Year to 31 March 2022

I'm very proud to present the Out There annual report and accounts for the year ending 31st March 2022.

This year was another year of evolution. As we emerged from the covid-19 pandemic, we saw a split in those desperate to see people face-to-face again, and those wishing to remain cautious and at home. We listened and developed our services, accordingly, providing a more diverse range of support.

Despite the challenges of the pandemic, which were still very much present at the start of this period, we grew our offer to children and young people affected by the imprisonment of a loved one, with some fantastic feedback that you can read in this report.

In addition to the front-line service delivery, we focused on organisational development: continuing our project to better understand how to measure the impact of our work and refurbishing our buildings which are already proving popular with other local community organisations, allowing us to deepen partnerships with complementary services.

Once again, this was all made possible thanks to the skills, adaptability and resilience of our fantastic staff. The Board are very grateful to them for their continued dedication and hard work.

The funding landscape was difficult last year but subsequent to the close of the financial year, we have secured several multi-year grants which give us some comfort that we will be able to continue our work in the coming years. This will be vital since as we file this report, we are heading into another period of uncertainty with the cost-of-living crisis hitting so many households. We expect demand for support to change once again but feel well placed to meet these needs.

Jennie Lucas,

Chair of Board of Trustees

Trustees' report Year to 31 March 2022

The trustees present their statutory report together with the financial statements of Out There Supporting Families of Prisoners Limited ("Out There") for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 28 to 29 and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Principal aims and activities

Out There exists to support the wellbeing and mental health of families and children impacted by the imprisonment of a loved one.

Particular issues for the families are:

- ◆ Visiting prison and maintaining contact;
- ◆ Concerns for the prisoner whilst serving their sentence;
- ◆ Emotional wellbeing and mental health issues;
- ◆ Concerns for children and the impact of imprisonment on them; and
- ◆ Practical issues such as housing and financial difficulties.

Out There's support is available to families across Greater Manchester. The support Out There offers includes:

Family support

Every family we work with has a named family support worker who will work with them through any difficulties they encounter. There may be practical issues, such as challenges with finances or housing, emotional and mental health difficulties, through to concern for children within the family. The role of the family support worker is to work with a family to offer personalised support where it will be most helpful to the family. Help could include practical arrangements for visiting and maintaining contact with a prisoner. It could include support with dealing with broader problems, for example liaising with a landlord about a housing issue or helping a family access financial support. Emotional support is crucial and again family support workers will offer direct support or help families to access additional wellbeing or mental health support where necessary. Crucially this help is not time limited and covers the different stages a family may go through before and after a family member is imprisoned. The support is offered to them in their own communities, so that we can work with other support a family may be receiving.



Principal aims and activities (continued)

Wellbeing days and wellbeing support

In addition to one to one support and to help support families going through a difficult time, we organise:

- ◆ Wellbeing days for adults three or four times per year with qualified therapists including treatments such as reiki, massage, hand-massage and manicure. These days enable individuals to mix with other people sharing similar experiences and provide an opportunity for informal 'peer support' in a relaxed setting.
- ◆ Stand-alone workshops in, for example, dealing with stress and anxiety, introduction to mindfulness and other topics that are of interest and benefit to family members.
- ◆ Yoga/relaxation sessions with a qualified instructor.
- ◆ Support to access other mental health and wellbeing services across Greater Manchester.
- ◆ Wellbeing packs delivered to family members to support our wellbeing work and to encourage self-care.

Family days and activities

We support families and children to come together for leisure activities throughout the year. This might include full day activities such as indoor climbing, or visits to an art gallery or museum. We also try to offer activities in the main school holidays at locations across Greater Manchester. This has included cook and eat activities and craft activities.

Children and young people support

We now have a dedicated resource to support children and young people experiencing the impact of having a loved one in prison. This support includes

- ◆ **1-1 support** - we offer this support to primary school age children. We do this through a programme called 'Drawing and Talking' or a bespoke programme of support agreed with the parent or caregiver.
- ◆ **Communication** - support for families to find the right words to use when explaining to children where their loved one is, and why, in an age-appropriate way.
- ◆ **Prison Visits** - visiting a loved one in prison can be a daunting experience. We have a booklet that can help children and their families before a prison visit. We also will support families on a first visit if needed.

Alongside the above, children and young people have access to the family days we organise, and we encourage and support children and young people to access activities in their local area.

Principal aims and activities (continued)

Prison liaison and family forums

Family Support Workers have good connections within prisons across the North West and will regularly support families with enquiries through prison chaplains and other prison based staff. We actively encourage the families we work with to attend either Family Forums organised by Out There or those at the prisons they have a family member in. They then have the opportunity to ask any questions, raise any concerns and understand better how the prison and visiting actually works.

Post release support

Our work does not stop when a family member is released from prison. Support continues to be offered as needed, particularly as individuals and families adjust to life after they are released.

Achievements and performance

This year saw us emerge as a charity from some of the restrictions on our work that became necessary during the pandemic. Key themes this year for the charity have been:

- ◆ Supporting families as they dealt with emerging from the pandemic. Many families were still struggling with its impact, particularly emotionally. Prisons still had some restrictions in place for most of the year. This meant families had concerns for family members in prison and were still trying to manage the restrictions on contact and visiting prisons.
- ◆ Developing our services. This year we further developed the support we offered to children and young people, ensuring that children who needed it had 1-1 support from us but also were connected in to other local services that would benefit them.
- ◆ Refurbishing our building and developing its use, with other charities using the building to offer their own support services.
- ◆ Understanding our impact. We have spent time further developing our understanding of the impact of our work, developing our outcomes wheel and measurement of our work, particularly around improving wellbeing and reducing isolation.

Family Support & emotional wellbeing

372 people accessed our support during the year. 107 families benefitted from our support throughout the year.

Families contacted the charity themselves but we also continued to get referrals from other organisations including prison and chaplain staff, social services, schools and other local agencies

The main issues family approached us for support with during the year were emotional wellbeing, concerns for the prisoner and staying in touch. But they also raised a range of other issues from housing to financial issues and concern for their children.

Support around emotional wellbeing came from 1-1 support from our family support workers and our small team of volunteers, through home visits and telephone calls throughout the year.

Family Support & emotional wellbeing (continued)

In our last annual report we mentioned the work carried out with Manchester Metropolitan University that looked at experiences of our wellbeing support.

Positively 100% of respondents to the survey felt that they were well supported by Out There with any wellbeing and mental health issues. 1-1 support clearly works for a lot of family members and this was backed up by comments made:

'By staff being open and honest it makes me feel comfortable with them to talk about the support my family need at the time whatever the situation'

There was some clear learning from the survey though. Practically some family members found travelling to our centre in Trafford difficult. This was despite us supporting with transport costs. Many though simply preferred a choice of 1-1 support and activities, as well as group activities and wellbeing days. For some people they were reluctant to attend some group activities due to anxiety of being in groups and they had really enjoyed the opportunity that wellbeing packs provided to enjoy some self-care time alone.

With this feedback in mind and with some concern still existing through the year about group activities and COVID, we focused on delivering wellbeing packs to family members in the autumn and also including wellbeing resources with other support throughout the year, for example with Christmas Hampers that went to families.



Trustees' report Year to 31 March 2022

Family activities

It was great to be able to restart Family activities this year. We were able to allay fears around the ongoing challenge of COVID19 by holding smaller group activities and supporting families to get back outside for activities.

We held activities throughout the year for family members to come together. This helps strengthen relationships within the family and with others. We are pleased to see that family members continue to make friendships following meeting at group activities and meeting outside of activities organised by Out There.

Below are some of the highlights of activities we have held throughout the last year:

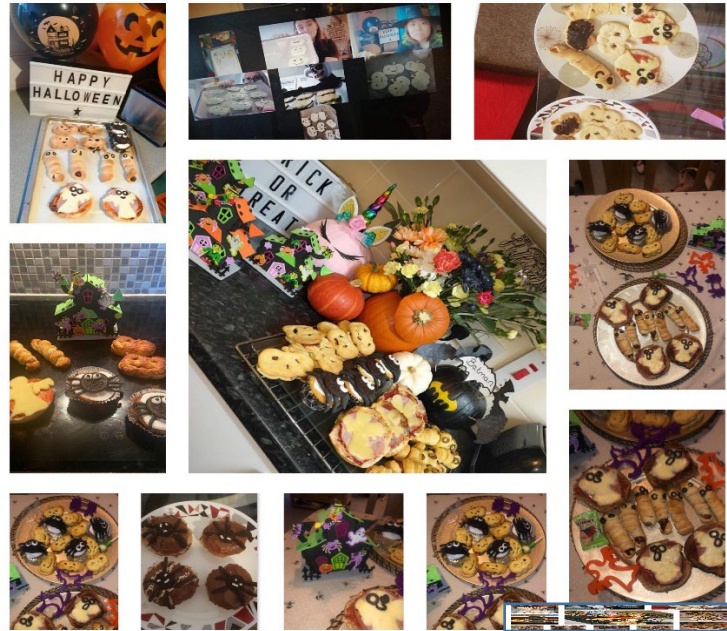
In the Summer we had a number of linked activities around getting back outdoors and enjoying group activities. Families spent a day at Hulme Garden Centre learning how plants, fruits and vegetables grow. They had an opportunity to go away with resources provided to grow things at home and later came to our centre in Trafford to use their learning to help us construct 2 growing boxes of herbs, fruit and plants. Later in the summer families spent a day together at the fantastic Children's Adventure Farm Trust in Altrincham.



Trustees' report Year to 31 March 2022

Family activities (continued)

We held a number of cook and craft sessions throughout the year. The pictures below show one of the sessions that we held online for families during Halloween.



Trustees' report Year to 31 March 2022

Family activities (continued)

Families have had an opportunity to choose the activities they wanted to take part in throughout the year. Below is some of the feedback we have received for events:

'If I could summarise it in a word that would be 'Great'. Everyone was lovely friendly and so welcoming. Kelly, Jo, Sarah and other mums really made this festival memorable.'

'Thank you for a great day, we felt really welcomed by everyone'

'Just what we all needed, a day of fun and a chance to forget'

Children and Young People

In addition to the family days and activities we have further developed our support for 1-1 and small group support for children and young people this year. The support we provide often happens in the child's school and is fundamentally an opportunity for children who have a family member in prison to be listened to. The support provided is offered over a number of weeks, agreed with child and parent and seeks to build confidence and improve general wellbeing.

The sessions use writing, creative activities and other forms of play to support children to be supported and express their feelings in a safe environment.

The support we offer is still developing and growing but we have already received positive feedback from, for example schools, with one teacher writing:

'The support received from Out There has been invaluable to all the children and families here at x school who have been impacted by the imprisonment of a family member. The knowledge and expertise you have is something we, in school, don't have as a rule. Therefore, at times, we are at a loss to how we can help families and youngsters. So Thank-you. We know that all the children involved have really valued all the support they have been given in times of great difficulty. In addition we have been impressed by the swift responses we have had to requests for support'

Trustees' report Year to 31 March 2022

Our building & working with others

We have been fortunate over the last year to receive funding to improve our family centre which we use for our activities. The building consists of 2 modular buildings and we have been able to complete significant works to one of them. This work has included full replacement of the roof and refurbishment of the exterior. The pictures below show before and after.



Over the last year other charities have started to use our building to support their own work. The charity HomeStart Trafford, Salford and Wigan uses the building for training and support for its staff and volunteers, to deliver family support. The charity Women Matta, who are part of the National Charity Women in Prison, offer support to women in Trafford who are vulnerable and marginalised, including those who are affected by the criminal justice system. We use co-location to support families where there is a crossover in the work that we do. In addition the Building is used for broader community benefit with meetings such as Old Trafford Community collective, a meeting of organisations working in Trafford coming together to discuss their work and projects.

Our Impact

We are committed as a small charity to involving the families we work with in the support we provide. Our 1-1 support for families and children and young people is led by them. We use an outcome wheel which looks at the different areas of concern families have such as emotional wellbeing or concern for the prisoner or housing to help direct how we can best support people. We use the outcome wheels to measure the impact of two important aspects of our work:

- ◆ Emotional Wellbeing and
- ◆ Feelings of Isolation.

These are linked to some of the key concerns that families speak to us about when they contact us for support and they reflect what we as an organisation have sought to achieve as our goals through developing for example our Theory Of Change.

This year we have been developing our measurement of impact and have focused on enabling us to aggregate information as we work with a larger number of families. We are grateful to the Statistics Society who have facilitated a volunteer working with us to make better sense of this data, taking into account the amount of data we have and being mindful of attributing impact to our work exclusively. In the future we hope be able to report on this confidently for the families we support as the amount oof data we collect grows.

What we can say this year is we have continued to see positive improvements in the above for families we work with and support.

As we develop this work we have continued to undertake our annual survey of those we work with to understand how they feel about the support we provide. In the last survey all respondents reported being satisfied or very satisfied with the support we provide. Some of the feedback comments were as follows:

- ◆ "Supported me for over 6 years/ before COVID Forums providing information and being able to voice any concerns / follow up phone calls/opportunities to attend pamper days and sending to me the occasional treat"
- ◆ "The help and support is outstanding always there if need and If say guna do somat she does and the days out are amazin above and beyond"
- ◆ "They have been amazing with my children and I so appreciate all the extras we get in the holidays"
- ◆ "Very kind and helping"
- ◆ "Such a huge help with just coming to terms with the changes and find it so comforting to have someone to contact should I need advice."
- ◆ "They have been amazing helped me loads and my daughter"
- ◆ "This is a brilliant services I've had help from for years why my partners away from financial down to support with my children even just being that phone call away to rant etc all the staff are brilliant."

Trustees' report Year to 31 March 2022

Our Impact (continued)

Of course we take on board areas for improvement and families particularly mentioned that they wanted us to get back to having group activities together after lockdown.

Financial review

Results for the period

A summary of the charity's income and expenditure can be found on page 25 of the attached financial statements.

The total income for the year amounted to £184,593 (2021 - £180,205). Of this, £168,757 (2021 - £159,809) was received from grants and a further £10,388 (2021 - £12,307) from donations.

During the year total expenditure amounted to £217,319 (2021 - £157,622) including £121,818 (2021 - £118,032) in relation to staff costs.

Reserves and financial position

The trustees have examined the requirement for free reserves i.e. those unrestricted funds not invested in tangible fixed assets, or otherwise committed. The trustees consider that, given the nature of the work undertaken by Out There Supporting Families of Prisoners Limited, the level of free reserves should be approximately equal to between three and six months' recurring expenditure.

The trustees are of the opinion that this level of reserves should provide sufficient flexibility to cover temporary shortfalls in income due, for example, to falls in voluntary income or delays in getting grant funding approved.

Total funds at 31 March 2022 amounted to £26,299 (2021 - £59,025).

Restricted funds comprise monies given for specific purposes and amounted to £49,806 at 31 March 2022 (2021 - £53,182).

General funds, or free reserves, at 31 March 2022 were in deficit by £23,507 (2021 – surplus by £5,843). Although general funds remain a concern, the trustees note that a lot of work has been done to generate free reserves and this will continue. The priority going forward is to build general reserves to meet the requirement of the reserves policy and provide sufficient flexibility for the charity to move forward.

Governance, structure and management

Out There Supporting Families of Prisoners Limited is a company limited by guarantee (Company Registration Number 6239170 (England and Wales)) and a registered charity (Charity Registration Number 1120342). The charitable company is governed by its memorandum and articles of association.

The sole member of the company, and thus its parent entity, is DCSVP Services, a registered charity (Charity Registration Number 1149326) and a company limited by guarantee (Company Registration Number 07638065 (England and Wales)), set up by the Daughters of Charity of St Vincent de Paul, to safeguard the Vincentian ethos in various projects including Out There Supporting Families of Prisoners.

Trustees' report Year to 31 March 2022

Governance, structure and management (continued)

The financial statements of DCSVP Services can be obtained from Provincial House, The Ridgeway, Mill Hill, London, NW7 1RE.

The trustees constitute directors of the charitable company for the purposes of company legislation.

Trustees are recruited through networking and local advertising. The trustees review the skills needed by the Board and aim to ensure a broad range of skills are represented. Potential trustees are invited to visit the organisation and to attend one or two meetings as an observer prior to formal appointment, which is through our parent charity, DCSVP Services. Our constitution states that at least two trustees and not more than half, must be members of the Congregation of the Daughters of Charity of St Vincent de Paul.

The following trustees served throughout the period unless otherwise indicated.

Trustee

Sister Mary Theresa Bain DC	
Mr Michael Braid	Resigned March 2022
Mr David Darlington	
Sister Bridget Dowd DC	Resigned March 2022
Ms Vanessa Hamnett	
Ms Jennie Lucas	
Ms Mary McDonagh	
Ms Emma Russ	
Mr Jon Sandford	Resigned August 2021

In the event of the charitable company being wound up, the member is required to contribute an amount not exceeding £1.

No trustee received any remuneration from the charitable company during the period. Expenses of £nil (2021 - £32) were reimbursed to trustees during the period. No trustee had any beneficial interest in any contract with the charitable company during the period.

Brief biographical details on each of the trustees are given below.

Sister Mary Theresa Bain DC

Sister Mary Theresa entered the Daughters of Charity of St Vincent de Paul in 1968. Her early background was in child care. A short period of three years was spent in Romania overseeing five children's homes for children who were HIV positive. Sister Mary Theresa also has experience in Parish ministry and trained in pastoral leadership. She was instrumental in setting up Out There and managed the organisation for eight years.

Ms Jennie Lucas

Jennie Lucas has worked in the not-for-profit sector for over six years in operational and business management roles. She is also currently a trustee for Little Village, one of the UK's largest baby bank charities which she was instrumental in establishing. Prior to this she spent 13 years running the European team of a NYSE listed investment fund. Jennie also volunteers with Prison Fellowship, facilitating their restorative justice course within prisons.

Governance, structure and management (continued)

Mr Michael Braid

Michael Braid was a chartered accountant, now retired, who was in practice in Stockport and Manchester for many years. Since retiring he has acted as treasurer for a number of charities.

Mr David Darlington

David Darlington is a local solicitor with experience of criminal, property and employment law and of managing and funding of not for profit community groups.

Sister Bridget Dowd DC

Sister Bridget entered the Daughters of Charity in 1964 and first trained in residential care of children and then became involved in various forms of residential work from child care to hostel work. Following this, Sister Bridget did social work training which led her to work with families and children in various settings. This led her to be the director of The Passage Centre for homeless people in London. Following a short break, Sister Bridget was appointed as director of the Marillac Nursing Home for people with acquired brain injury. Sister Bridget currently volunteers with The Medialle Trust which works with people who have been trafficked. In 2000 Sister Bridget was awarded an OBE for her work in The Passage Centre.

Ms Vanessa Hamnett

Vanessa currently works for a local housing association as a community centre manager. She has worked across Greater Manchester in a variety of roles. Her early career was spent working with Trafford Council, then to a role in employment and skills with ERP and jobs with Job Centre Plus and Salford Council.

Ms Mary McDonagh

Mary has worked for Greater Manchester Probation Service for 26 years in a variety of roles and settings including sentence management, court and approved premises. She has spent the majority of her career working in sentence management with people on probation and their families. She has worked across the whole of Greater Manchester and has forged strong partnership connections. She is currently working in the national learning and development team with a focus on the delivery of pqip training (trainee probation officers) and wider staff learning and development initiatives.

Ms Emma Russ

Emma has worked in the third sector since 2007, starting her career in fundraising at Sue Ryder as a junior fundraiser. She moved to Galloway's Society for the Blind in 2013, where she widened her remit to charity communications alongside fundraising. In January 2020, Emma moved to the Alzheimer's Society and currently leads a team of community fundraisers across the North West and Northern Ireland. Emma is also an active committee member for the Chartered Institute of Fundraising - North West, supporting other professional fundraisers across the region. She co-founded Managers Meet Ups, a peer support network for fundraising managers across the UK, and she co-manages Fundraising Chat, the largest digital network of professional fundraisers in the UK.

Mr Jon Sandford

Jon is currently a Government Executive with Homes England. He has skills in business development, marketing and research and coaching. Jon is currently a volunteer with the Cranfield Trust.

Governance, structure and management (continued)

Key management personnel

The trustees consider that they together with the Director comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The pay of the Director is reviewed annually by the trustees.

Organisation

The Director, who is responsible for the day-to-day management of the Service, its service users and its staff, is accountable to the trustees of the charity.

Statement of trustees' responsibilities

The charity's trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees (who are directors of the company for the purposes of company law) to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ state whether applicable United Kingdom 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 charity 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. The trustees 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.

Each of the trustees confirms that:

- ♦ so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware; and

Governance, structure and management (continued)

Statement of trustees' responsibilities (continued)

- ♦ the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public benefit

All of our activities focus on supporting the families of prisoners and are undertaken to further Out There's purposes for the public benefit. Our services are delivered to families of prisoners across Greater Manchester and all of our services are free. The trustees consider that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Risk management

In line with the requirement for the trustees to undertake a risk assessment exercise and report on the same in their annual report, the Director with the trustees has looked at the risks the charity currently faces and has reviewed the measures already in place, or needing to be put in place, to deal with them.

Five main areas have been identified where risk may occur:

- ♦ Governance and management
- ♦ Operational
- ♦ Financial
- ♦ Reputation
- ♦ Laws, regulations, external and environment

Governance and management looks at the risk of the charity suffering from a lack of direction, at the skills and training of its personnel and the good use of its resources.

Operational looks at the risk inherent in the charity's activities including engaging in inappropriate activities and shortcomings in the service provided, difficulties with staff, and health and safety.

Financial risks include those arising as a result of poor budgetary control, inappropriate spending, or investment policies or poor accounting.

Reputation looks at possible damage to the charity's reputation.

Governance, structure and management (continued)

Risk management (continued)

Laws, regulations, external and environment looks at the effect of government policies and the consequences of non-compliance with laws and regulations.

Having assessed the major risks to which the charity is exposed, the trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to manage those risks including those presented by Covid-19.

Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year ended 31 March 2021, the charity received no complaints about its fundraising activities.

Approved by the trustees and signed on their behalf by:

Ms Jennie Lucas
Trustee

Approved by the trustees on: 13 December 2022

Independent auditor's report Year to 31 March 2022

Independent auditor's report to the members of Out There Supporting Families of Prisoners Limited

Opinion

We have audited the financial statements of Out There Supporting Families of Prisoners Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its 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.

Other matters

The prior year comparative figures are unaudited. As part of our audit work for the year ended 31 March 2022, we have reviewed the comparative figures and agreed these to the prior year signed financial statements. No material issues were noted.

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 charitable 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.

Independent auditor's report Year to 31 March 2022

Other information

The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report and financial statements. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.

Independent auditor's report Year to 31 March 2022

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

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the sector;
- ◆ we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence;
- ◆ identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit;
- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

Independent auditor's report Year to 31 March 2022

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions;
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- ◆ investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of representatives from the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 March 2022

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Amanda Francis, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

21 December 2022

Statement of financial activities Year to 31 March 2022
(including an income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income:							
Donations		10,388	—	10,388	12,307	—	12,307
Grants	1	38,204	130,553	168,757	25,400	134,409	159,809
Coronavirus Job Retention Scheme funding		—	—	—	3,589	—	3,589
Room hire		5,115	—	5,115	4,500	—	4,500
Miscellaneous		333	—	333	—	—	—
Total income		54,040	130,553	184,593	45,796	134,409	180,205
Expenditure:							
Expenditure on charitable activities: supporting families of prisoners							
. Staff costs – wages and salaries	2	46,082	75,736	121,818	15,084	102,948	118,032
. Staff training and supervision		—	1,507	1,507	—	1,360	1,360
. Premises costs		19,432	42,308	61,740	—	8,321	8,321
. Travel expenses		—	1,428	1,428	—	350	350
. Volunteers' expenses		1,643	—	1,643	—	174	174
. Trustees' expenses		—	—	—	32	—	32
. Printing, postage and stationery		1,140	—	1,140	2,685	147	2,832
. Advertising and marketing		175	—	175	—	215	215
. Telephone and IT costs		8,989	—	8,989	135	12,326	12,461
. Insurance		2,048	—	2,048	—	1,661	1,661
. Welfare donations and family support		—	12,950	12,950	—	11,365	11,365
. Audit fee		3,156	—	3,156	—	—	—
. Independent examiner fee		—	—	—	240	—	240
. Other professional fees		—	—	—	510	—	510
. Other expenses		725	—	725	69	—	69
Total expenditure		83,390	133,929	217,319	18,755	138,867	157,622
Net movement in funds i.e. net (expenditure) income	3	(29,350)	(3,376)	(32,726)	27,041	(4,458)	22,583
Reconciliation of funds:							
Fund balances brought forward at 1 April 2021		5,843	53,182	59,025	(21,198)	57,640	36,442
Fund balances carried forward at 31 March 2022		(23,507)	49,806	26,299	5,843	53,182	59,025

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the above statement of financial activities.

The prior year comparative figures in these financial statements are unaudited. As part of our audit work for the year ended 31 March 2022, we have reviewed the comparative figures and agreed these to the prior year signed financial statements. No material issues were noted.

Balance sheet 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	6	3,148	1,484
Cash at bank and in hand		25,613	59,101
		28,761	60,585
Creditors: Amounts falling due within one year	7	(2,462)	(1,560)
Total net assets		26,299	59,025
The funds of the charity			
Income funds:			
Restricted funds	8	49,806	53,182
Unrestricted funds			
.General funds		(23,507)	5,843
		26,299	59,025

Approved by the trustees and signed on their behalf by:

Ms Jennie Lucas
Trustee

Approved on: 13 December 2022

Out There Supporting Families of Prisoners Limited
Registered Company Number: 6239170 (England and Wales)

Statement of cash flows Year to 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(33,488)	16,285
Change in cash and cash equivalents in the year		(33,488)	16,285
Cash and cash equivalents at 1 April 2021	B	59,101	42,816
Cash and cash equivalents at 31 March 2022	B	25,613	59,101

Notes to the statement of cash flows for the year to 31 March 2022.

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	(32,726)	22,583
Adjustments for:		
Increase in debtors	(1,664)	(480)
Increase (decrease) in creditors	902	(5,818)
Net cash (used in) provided by operating activities	(33,488)	16,285

B Analysis of net debt i.e. cash and cash equivalents

	2022 £	2021 £
Total cash and cash equivalents: Cash at bank and in hand	25,613	59,101

Principal accounting policies 31 March 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 March 2022 with comparative information given in respect to the year to 31 March 2021.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

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 United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The trustees acknowledge and recognise the impact of the aftermath of the Covid-19 pandemic on the charity as well as the impact of the current macroeconomic and geopolitical climate. They have concluded that there may be some negative consequences such as a greater challenges in acquiring grant income at a time when there are increased needs from its beneficiaries and increased pressure on costs due to inflation. However, the trustees will continue to monitor income, expenditure and cash flows closely and they are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Critical accounting estimates and areas of judgement

The trustees have estimated future income and expenditure flows for the purposes of assessing going concern (see assessment of going concern above). There are no other critical accounting estimates or areas of judgement.

Income recognition

Income comprises donations and grants, Coronavirus Job Retention Scheme funding, income from room hire and miscellaneous income.

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income recognition (continued)

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Funding from the government's Coronavirus Job Retention Scheme is accounted for once the charity is entitled to the funding and the amount receivable has been quantified.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charitable company's charitable objects.

Leased assets

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 term of the lease.

1. Grants

	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Trafford MBC Government grants	10,667	—	10,667	—	—	—
Clothworkers Foundation	—	10,000	10,000	—	2,400	2,400
Anonymous	—	39,993	39,993	—	39,993	39,993
Trafford Housing Trust	—	24,500	24,500	—	—	—
The Daughters of Charity of St Vincent de Paul, International	5,037	—	5,037	—	—	—
Daughters of Charity of St Vincent de Paul Services	—	—	—	1,000	—	1,000
Virgin Media Community Fund	—	1,000	1,000	—	—	—
Screwfix Foundation	—	5,000	5,000	—	—	—
Mothers Union	—	300	300	—	—	—
Trafford MBC	—	7,000	7,000	—	—	—
Trafford MBC TMBC	7,500	—	7,500	—	—	—
GMP Sheriff Fund	—	1,975	1,975	—	—	—
CYP Trustees of the	—	1,000	1,000	—	—	—
The Charity Services TCSPTW	—	150	150	—	—	—
Arnold Clark	1,000	—	1,000	—	—	—
LD Rope Trust	—	—	—	6,000	—	6,000
Duchy of Lancaster	—	2,000	2,000	—	—	—
The Albert Gubay Foundation	—	35,500	35,500	—	8,500	8,500
RLHG	—	—	—	10,000	—	10,000
Neighbourly Community Fund	—	—	—	400	—	400
Bolton at Home	14,000	—	14,000	6,000	—	6,000
Sir Harold Hood Charitable Trust	—	—	—	2,000	—	2,000
Salford CVS	—	—	—	—	1,000	1,000
Manchester Wellbeing Fund	—	—	—	—	500	500
The Fore	—	—	—	—	5,000	5,000
Cash 4 Kids	—	2,135	2,135	—	1,820	1,820
National Lottery Community Fund-RC North West	—	—	—	—	39,452	39,452
National Lottery Community Fund-Coronavirus Community Support Fund	—	—	—	—	18,294	18,294
Julia & Hans Rausing	—	—	—	—	10,000	10,000
Forever Manchester	—	—	—	—	4,880	4,880
Card Factory	—	—	—	—	500	500
Groundwork Tesco	—	—	—	—	1,000	1,000
GM Aris Fund	—	—	—	—	1,070	1,070
Total funds	38,204	130,553	168,757	25,400	134,409	159,809

2. Staff costs and remuneration of key management personnel

	2022 £	2021 £
Staff costs during the year were as follows:		
Wages and salaries	114,310	111,023
Social security costs	5,558	5,124
Pension costs	1,950	1,885
	121,818	118,032

The average number of employees during the year was 6 (2021 - 6). The full-time equivalent number of employees was 5 (2021 - 5).

2. Staff costs and remuneration of key management personnel (continued)

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Director. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £37,059 (2021 - £34,007).

There are no employees who received remunerations (including employee benefits but excluding employer pension costs) of more than £60,000 (2021 - none).

3. Net movement in funds i.e. net (expenditure) income

This is stated after charging

	2022 Total funds £	2021 Total funds £
Staff costs (note 2)	121,818	118,032
Independent examination/audit fee	3,156	1,560

As the charity is part of a large group, it is required to have its accounts audited rather than have an independent examination. The difference between the independent examination fee and audit fee is £2,100, which has been paid by the parent charity, DC Services.

4. Trustees' remuneration

None of the trustees received any remuneration in respect of their services during the year (2021 - £nil). The charitable company paid £nil (2021 - £32) in respect of trustees' meetings costs on behalf of all the trustees.

5. Taxation

Out There Supporting Families of Prisoners Limited is a registered charitable company and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

6. Debtors

	2022 £	2021 £
Prepayments and accrued income	3,148	1,484

7. Creditors

	2022 £	2021 £
Sundry creditors and accruals	2,462	1,560

8. Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Staff costs fund	25,487	95,993	(75,735)	45,745
Travel, training and supervision fund	—	4,000	(2,936)	1,064
Building refurbishment fund	22,748	22,000	(42,308)	2,440
Family activities and welfare fund	4,947	8,560	(12,950)	557
	53,182	130,553	(133,929)	49,806

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Staff costs fund	31,142	97,293	(102,948)	25,487
Database fund	2,250	—	(2,250)	—
Building refurbishment fund	24,248	—	(1,500)	22,748
Family Activities and welfare fund	—	16,520	(11,573)	4,947
Other funds	—	20,596	(20,596)	—
	57,640	134,409	(138,867)	53,182

Staff costs fund

The staff costs fund comprises monies given toward various salaries.

Travel, Training and supervision fund

The travel, training and supervision fund comprises monies given specifically for staff travel, training and supervision.

Building refurbishment fund

The building refurbishment fund represents monies given for the external refurbishment of the buildings.

Family Activities and Wellbeing fund

The Family activities and welfare fund represented funding received to cover the costs of Family activities and welfare.

Database fund

The database fund represents monies give specifically to upgrade the database.

Other funds

Other funds represented funding received for specific purposes.

9. Analysis of net assets between funds

	General fund £	Restricted funds £	2022 Total funds £
Fund balances at 31 March 2022 are represented by:			
Current assets	(21,045)	49,806	28,761
Current liabilities	(2,462)	—	(2,462)
Total net (liabilities) assets	(23,507)	49,806	26,299
	General fund £	Restricted funds £	2021 Total funds £
Fund balances at 31 March 2021 are represented by:			
Current assets	7,403	53,182	60,585
Current liabilities	(1,560)	—	(1,560)
Total net assets	5,843	53,182	59,025

10. Controlling party and ultimate parent

The sole member of the charitable company, and thus its parent entity, is DCSVP Services, a registered charity (Charity Registration Number 114326) and a company limited by guarantee (Company Registration Number 07638065 (England and Wales)). The charitable company was established by the Daughters of Charity of St Vincent de Paul, a Roman Catholic religious congregation, in order to safeguard its Vincentian ethos. The financial statements of DCSVP Services MAY be obtained from Provincial House, The Ridgeway, Mill Hill, London, NW7 1RE.

11. Member's liability

The charitable company is limited by guarantee. In the event of the charitable company being wound up, the member is required to contribute an amount not exceeding £1.

12. Connected organisations and related party transactions

The Daughters of Charity of St Vincent de Paul (the Congregation) and Daughters of Charity of St Vincent de Paul Charitable Trust (Charity Registration No 236803 (England and Wales), SCO39155 (Scotland)) are connected to the charitable company by virtue of the fact that Out There Supporting Families of Prisoners Limited was initiated by the Congregation and the fact that two of the trustees of Out There Supporting Families of Prisoners Limited who served during the year were Daughters of Charity of St Vincent de Paul, one of which was also a trustee of the Charitable Trust.

During the year the Charitable Trust paid Out There £1,500 in return for the hire of a room (2021 - £4,500) and provided a loan of £6,000, which was repaid within the year (2021 - £nil). There were no transactions between the Congregation and Out There (2021 - none). During the year, DC Services contributed to the audit fees of Out There, as outlined in note 3.

There were no other related party transactions in the year (2021 - none).