HALOW (BIRMINGHAM)

England & Wales · Charity number 1150445

Details

Status	Registered
Legal form	Charitable company
Company number	08248116
Registered	2013-01-11
Register	View on the Charity Commission register

Contact

Address	C/O St Martins Youth Centre Gooch Street Highgate Gooch Street Birmingham B5 7HE
Phone	01217071008
Email	halowfinance@gmail.com
Website	www.halowbirmingham.org.uk

Activities

Objects: A) TO RELIEVE POVERTY, SICKNESS AND DISTRESS AMONG PRISONERS, EX-OFFENDERS, THEIR FAMILIES AND SIGNIFICANT OTHERS IN NEED OF SUCH RELIEF; AND B) TO ADVANCE EDUCATION BY RESEARCH INTO DOMESTIC ISSUES RELATING TO PRISONERS, EX-OFFENDERS, THEIR FAMILIES AND SIGNIFICANT OTHERS, AND DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: HALOW (Birmingham) provides services to prisoners' families to help them overcome the problems faced by having a family member in custody. The purpose of the charity is to provide these services essentially on humanitarian grounds but it also strongly believes in the importance of maintaining good family ties as part of the successfull rehabilitation of offenders

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Defined Groups

Downloaded from opencharities.uk/ew/1150445

Geography

- Birmingham City
- Staffordshire
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,424	£55,741	-	-
2024-03-31	£234,570	£218,867	-	-
2023-03-31	£459,918	£468,202	-	-
2022-03-31	£368,734	£342,621	-	-
2021-03-31	£399,491	£369,277	-	-

Trustees

Name	Role	Appointed
JANE CATHERINE BAILEY	Chair	2012-10-24
BRIDGET CAMERON		2012-10-24
Gavin Nagra		2021-07-28
VERONICA PALGRAVE		2012-10-24

Downloaded from opencharities.uk/ew/1150445

HALOW (BIRMINGHAM)

England & Wales - Charity number 1150445

Accounts

COMPANY REGISTRATION NUMBER: 08248116
CHARITY REGISTRATION NUMBER: 1150445

HALOW (Birmingham)

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

BSN ASSOCIATES LIMITED
Chartered accountants
BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

HALOW (Birmingham)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Pages
Trustees' annual report (incorporating the director's report)	1-9
Independent examiner's report to the trustees	10
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14 to 23

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

HALOW (Birmingham)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	HALOW (Birmingham)
Charity registration number	1150445
Company registration number	08248116
Principal office and registered office	St Martin's Youth & Community Centre Gooch Street Highgate Birmingham B5 7HE
The trustees	Jane Catherine Bailey Bridget Kathleen C Cameron, BEM Veronica Naomi Palgrave Gavin Nagra
Company secretary	Louise Spink
Independent examiner	Hannah Justice FCCA FCA BSN Associates Limited 3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

Structure, governance and management

Trustee board members are appointed for a year and normally offer themselves for re-appointment on an annual basis. New members may be persons personally recommended by a trustee board member and then invited for interview by the rest of the board or the post is advertised through local or national networks and media outlets. There are procedures available for the induction and training of new board members.

The board formally meets approximately seven times per year. The previous meeting's minutes, visitors' centre reports, HR report and a finance report are issued to members before the meeting. As well as the members, the Finance Manager attends most of the meetings. The Charity engages a Finance Manager; Louise Spink, on a part time basis and who is self- employed. Louise Spink has been appointed Company Secretary for the charitable company and, as part of this role, ensures regulatory compliance is maintained. Also invited as minute taker is our part-time Charity Administrator, Debbie Smith.

Key members of staff include: -

Clare Gallagher	Manager, HMP Oakwood Family Pathway Centre
Janice Myatt	Deputy Manager, HMP Oakwood Family Pathway Centre
Heidi Smith	Manager, HMP Five Wells Visitors' Centre
Holly Liddiard Hinson	Deputy Manager, HMP Five Wells Visitors' Centre

Prison Visitors' Centres/Family Pathway Centres are run on a day-to-day basis by the centre managers. All strategic issues, HR matters and finance are decided by the Board of Directors with the assistance of the P/T Finance Manager. Managers and specialist staff teams are able to meet as required to, for example, exchange good practice. The part-time Charity Administrator, Debbie Smith, works flexibly on a self-employed basis and, as part of her role, takes Board Minutes. The charity also employs a P/T Funding Officer, Sophia Ireland.

Provision of Charitable Activities for the Public Benefit

HALOW (Birmingham) expends all grants and donations received on activities that are undertaken solely for the public benefit. The charity offers a range of support to prisoners', their family and significant others, provided primarily at prison visitors' centres. The charity also undertakes an annual visitors' survey, regular service user forum meetings and research projects. These enable the charity to gauge needs, assess customer satisfaction and work with prisons to respond accordingly.

Public Benefit Statement

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

Objectives and activities

The Charitable Objects of HALOW (Birmingham), amended by Extraordinary Board Meeting 21st August 2019 are:

a) To relieve poverty, sickness and distress among prisoners, ex-offenders, their families and significant others in need of such relief, and

b) To advance education by research into domestic issues relating to prisoners, ex- offenders, their families and significant others, and disseminate the useful results of such research.

Mission Statement: 'Our mission is to support prisoners, their children, families and significant others build, develop and strengthen their relationships and well-being whilst separated by imprisonment'

HALOW (Birmingham) provides services to prisoners, their families and significant others to help them overcome the problems faced by having a family member in custody. The purpose of the charity is to provide these services essentially on humanitarian grounds but it also strongly believes in the importance of maintaining good family ties as part of the successful rehabilitation of offenders.

The charity believes these services can best be provided through the process of running Prison Visitors' Centres/ Family Pathway Centres and during the 2023/24 financial year operated two of these at:

HMP Oakwood Family Pathway Centre
HMP Five Wells Visitors' Services

Services provided are tailored to need and normally include: -

- A welcoming reception to the visitors at the centre
- Induction for all new visitors
- Advice on visits booking and attendance procedures
- A listening ear for visitors' concerns
- Specialist Family Support Worker(s) to assist with prisoner/family problem-solving
- Unsupervised activities for children and young people before and during visits
- Provision of children's activities for Family Days
- Access to a tea bar/cafe selling freshly prepared refreshments (or vending machines)
- Information on visiting, transport, state benefits, debt management, housing, health issues, drugs etc. by way of leaflets, group forums and one to one customised information
- Liaison with prison resettlement units about opportunities for job training available for prisoners
- Changes of clothes for children having accidents
- Christmas presents and parties for children
- Provision of participative activities for extended 'Family Interventions' visits
- Workshops for external agencies to raise awareness of issues facing prisoners' families
- Programmes for prisoners' and partners to strengthen parenting and relationships during imprisonment, for example our 'Jolly Tots' Programme of six, monthly structured visits for prisoners with children aged 0-2 years.

Children's Workers and Family Support Workers are employed at all Centres through the generosity of Charitable Trusts and Foundations. In addition, the staff and volunteers carry out administrative tasks in accordance with Halow (Birmingham) and prison requirements.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

Chairperson's Report

From April 2023 – March 2024 HALOW (Birmingham) continued to work with our partner prison establishments to ensure our visits and family services responded to the needs of prisoners, their families and significant others. COVID-19 restrictions on prison visiting were finally lifted in May 2022, however, the impact of long periods with no face-to-face interaction with dad continued to be felt by many prisoners' children. Our specialist children's work teams therefore continued to prioritise activities that enabled children to express their feelings and rebuild relationships. Tailored activities were made available to children both before and during visits. These sessions, as evidenced from user feedback, really helped to re-establish and strengthen parent-child relationships. HALOW is indebted to the many Charitable Trusts and Foundations who funded this specialist support during 2023/24.

Video calls, introduced during the pandemic, continued to be widely used as an alternative option to face-to-face visits. Where necessary, video-calling suites have been set up in closed -off sections of visits halls. This reduces the number of tables and, consequently, the number of visitors per session as reflected in a small decrease in annual visitor numbers.

Trustee Board members (primarily the Chair and Vice Chair) continued to meet regularly with senior prison managers to monitor service delivery and review progress, either using digital technology or face-to-face meetings.

HALOW successfully qualified for a position on the Probation Services Dynamic Framework - DF.05 Family and Significant Others' (FaSO) in 2022. The charity therefore continues to be recognised by MoJ/HMPPS as compliant across the key areas of quality assurance, governance and financial management.

During 2023/24 we continued to successfully implement our new service level agreement with G4S to provide visitor services at new-build prison **HMP Five Wells** (near Wellingborough). Staff recruitment was a challenge experienced both by HALOW and the prison establishment. We welcomed the first visitors in February 2022, with prison intake phased over the following 12 months with the aim to reach full capacity (of 1680 prisoners) early 2023. Re-advertisement of several posts was required but by July 2023 our staff team included a Manager and Deputy Manager, each bringing with them a wealth of experience.

In March 2023 the charity was made aware that G4S had been purchased by Allied Universal and that changes were to be implemented to bring visitor and family services at HMP Five Wells 'in-house' with effect from 30th June 2023. This decision came unexpectedly by letter and at a time when we had secured in excess of £80,000 in grants to from Charitable Trusts & Foundations to enhance contracted visitor services with a HALOW specialist children's work team. Thus, following further consultation, our staff team all transferred to G4S under TUPE Regulations with effect from 1st July 2023. This was deeply disappointing after the consideration contribution HALOW had made to mobilise this new service.

During the year we continued to deliver our existing Service Level Agreement (SLA) with G4S to operate the Family Pathway Centre and associated family interventions at **HMP Oakwood**, with the SLA reviewed annually. This resettlement prison accommodates 2100 prisoners and is currently England's largest prison. However, we were informed in July 2023 that G4S also intended to bring visitor and family services 'in-house' at HMP Oakwood, with a transfer of all HALOW staff, under TUPE Regulations, with effect from 1st November 2023. This was a big blow to Trustees and staff alike. HALOW had been with HMP Oakwood since it opened in 2012; we were assured the decision was solely a consequence of national policy.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

During 2023/24 Bridget Cameron BEM (Vice-Chair) continued to lead on the programme of staff recruitment, training and development across both Centres. Bridget also continued to provide senior management supervision as HR Lead Trustee and Safeguarding Designated Officer. During the year, Bridget had the added responsibility of leading all staff consultations and the complex procedural requirements of TUPE staff transfer at HMP Five Wells (June 2023) and then HMP Oakwood (October 2023). This work was time-consuming and incurred considerable additional work by our Administrator and Finance Manager. The charity continued to use a national legal/HR company, Peninsula, for professional guidance.

The charity was on target to secure sufficient grants to cover 'enrichment' activities at both prisons; this made it all the more disappointing that our G4S contracts were both concluded at short notice. The majority of grants contribute towards funding children's work teams and family support workers.; this has always been vital as contracts/SLAs do not normally include these 'value-added' enrichment activities. During 2023/24 we received support from BBC Children in Need, the Albert Gubay Charitable Foundation, the AB Charitable Trust, the Kelly Family Trust, WA Cadbury Trust, the Sheldon Trust, Schroder Charitable Trust, CB & HH Taylor 1984 Trust and several smaller donations.

We are grateful to Water Orton Methodist Church for contributions of items every month for our community fundraising and Penkridge Methodist Church who regularly support HMP Oakwood Family Pathway Centre with volunteers, fundraising and donations of children's work resources.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

See Chairperson's Report and Finance Review. During the year:

HALOW Family and Significant Others services were available for a total of 3,700 prisoners (HMP Oakwood: 2100; HMP Five Wells phased intake up to 1600).

HALOW staff and volunteers provided support services and welcomed 37,542 visitors across HMPs Five Wells (to 30/6/23) and Oakwood (to 31/10/23), comprising 29,921 adults and 7,621 children.

We facilitated work experience placements for at least 6 prisoners 'Released on Temporary License' (ROTLs) at HMP Oakwood to assist them in preparing for release.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

Impact - Making a Difference

Our services continued to be seen positively. The HMP Five Wells Independent Monitoring Board (IMB) Report in April 2023 stated: 'Numerical ratings given by visitors in respect of their overall visits experience are almost all positive and have an average score of 8.4/10'.

HALOW teams continued to participate in monthly 'Family Forums' where both the prison senior management and HALOW staff engage with visitors informally to raise issues of unmet need that are taken on board (where possible within the prison environment). Informal feedback from families remained consistently positive, with families really pleased we were able to 'reach out' to them to communicate information, particularly about the safety of their loved ones in prison, and ask them if they need any help.

Children Visiting Prison

A recent Report estimated some 310,000 children a year in England and Wales are affected by parental imprisonment. Our children's activities and specialist teams of Children's Workers at both prisons are hugely valued by prisoners and family members.

Our programme of activities for children leads to:
- Maintained and improved family relationships
- Reduced stress/anxiety levels
- Increased resilience
- Provides fun and interest in what could be seen as a stressful and daunting experience.

We facilitated extended 'Family Day' visits and our 'Jolly Tots' course of six, monthly extended sessions for dads of children aged 0-2 years at both Centres. This won a National Family Learning Award in 2023. In addition, structured, age and culturally appropriate children's activities were made available during and before normal social visits that are held at both Centres 7 days per week.

Contribution to Government Policy and Partnership Working

We continued as an active member of CLINKS, the national Criminal Justice third sector umbrella organisation. HALOW also continued as a member of Birmingham Voluntary Service Council (BVSC) and the National Council for Voluntary Organisations (NCVO).

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

Financial review

It was a positive year for fundraising, with just over £100,000 in grants and cash donations received. What made this year even more impressive was achieving a further unrestricted grant of £20,000 from the AB Charitable Trust which enabled the charity to support the ground work undertaken to sustain posts at the centres and overheads.

HALOW (Birmingham) provides core visitor services through contracts and SLAs with prisons. In addition, we fundraise to enrich core services by employing Children's Worker and Family Support Workers. Thanks to the generosity of Charitable Trusts & Foundations, we achieved our annual funding target for all these posts this year without the need to use Reserves.

During 2023-24 HALOW (Birmingham) held separate SLAs to provide core visitor services at 2 prisons operated by G4S Care & Justice Services (UK) Ltd, comprising HMP Oakwood and HMP Five Wells. Whilst contract and HR management continued to be led on a voluntary basis by the Chair and Vice- Chair, further Government increases in the Minimum Wage in April 2023 had an impact on budgets. Reviews were regularly undertaken looking at operating costs to keep cost increases to a minimum.

Due to national policy changes, we were unexpectedly informed by G4S that visitor services would, in the future, be delivered 'in-house'. HALOW staff thus transferred to G4S under TUPE Regulations on early termination of the two respective Service Level Agreements (HMP Five Wells from 30th June 2023; HMP Oakwood from 31st October 2023). We appreciated the unequivocal support and understanding expressed by our funders at this challenging time. On a positive note, we were able to absorb costs associated with the SLA terminations with the help of unrestricted grants.

The income of the charity during 2023/24 thus decreased by some 50% to £234,570. Expenditure reduced by a similar level to £218,867, due primarily to the transfer of all centre staff to G4S.

Reserves Policy

The total unrestricted reserves at the end of 2023/24 were circa £182,752 which is an increase on 2022/23 when reserves stood at circa £167,049. This level of reserves is more than the charity now needs following its decision to wind down with the balances to be distributed for charitable purposes as outlined in plans for future periods.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

Going Concern

From November 2023 to March 2024 the Board undertook a robust review of the charity's future in the light of the changing role of smaller, volunteer-led charities in the delivery of prison-based commissioned visitor services. Following this review, the Board made the difficult decision to commence a one-year wind-down programme from April 2024 – March 2025. Once all liabilities are met, unspent grants repaid and due diligence completed, remaining funds will be transferred to established community-based, volunteer-led charities sharing a similar ethos, values and aims.

Plans for future periods

Due to circumstances beyond our control, our work operating prison visitors' centres in the West Midlands came to an unexpected end 30th October 2023. These circumstances in no way relate to the quality of our services. In August 2023 HMP Oakwood Visits and Family Interventions Manager wrote an open letter to our funders explaining why our projects were coming to an end:

'I can confirm that the services we have received from HALOW have been outstanding. Their children's work and family support has been most beneficial to the prison. The team has recently won a National Family Learning Award in the prison for an under-5 activity – Jolly Tots - and I was fortunate to accompany them to the House of the Lords as part of the event.

More than this, HALOW has shown itself to be flexible and accommodating to support ideas and new initiatives both in the Family Centre and in the prison whether this be for Parenting classes for prisoners, 'warm Spaces' for families and Lego workshops for children

We are very sad to lose this partnership but there have been changes made at G4S level to develop a new initiative for our G4S visitor services. Unfortunately for HALOW there was no opportunity to bid for services as, from November 2023, they will all be delivered in-house.

I am more than happy to recommend HALOW and I believe them to have been excellent stewards of any funding they have received.'

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

During November 2023 – March 2024 the Board undertook a realistic appraisal of future options. We undertook research into the wider criminal justice landscape and, in particular, where HALOW may play a role in community-based initiatives alongside other providers. All our work to date has been prison-based; our Objects have been met through the operation of prison visitors' centres and associated family services. HALOW (Birmingham) Board observed: a) the charity has become simply too small to compete in Ministry of Justice (MoJ) Commercial Procurement cycles in the future; b) privately-run prisons preference nowadays is to operate prison visitors and family services in-house. After much discussion we felt it was a natural time to wind down the charity in the knowledge that we have done what we set out to do over 30 years ago with dedication and consistent high quality.

During our wind-down year 2024 – 2025 we plan to focus our full attention on where investment of any remaining funds (after liabilities are met) can be of most benefit in line with HALOWs aims and ethos. Our research to date would indicate that there is a shortage of safe spaces for young people and, in particular, sports-based interventions for young people at risk of violent crime. The Board have agreed this is where our 'legacy' project will be focused.

Risks

The charity has made the decision to wind down operations during 2024-2025. To mitigate any risks the Company Secretary will be liaising closely with Companies House and use Charity Commission Guidance to ensure this process is concluded with probity.

The trustees' annual report and the strategic report were approved on 6th December 2024 and signed on behalf of the board of trustees by:

Jane Catherine Bailey
Trustee

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

HALOW (Birmingham)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of HALOW (Birmingham)

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of HALOW (Birmingham) ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Hannah Justice FCA FCCA

Hannah Justice FCCA FCA
Independent Examiner

BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and grants	5	23,350	78,514	101,864	111,134
Charitable activities	6	129,583	–	129,583	347,455
Investment income	7	3,123	–	3,123	1,329
Total income		156,056	78,514	234,570	459,918
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and grants	8	130,350	88,517	218,867	468,202
Total expenditure		130,350	88,517	218,867	468,202
Net income/(expenditure) and net movement in funds		25,706	(10,003)	15,703	(8,284)
Reconciliation of funds					
Total funds brought forward		157,046	10,003	167,049	175,333
Total funds carried forward		182,752	–	182,752	167,049

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**14**	–	807
Current assets			
Debtors	**15**	142	42,280
Investments	**16**	23,321	22,441
Cash at bank and in hand		202,003	121,403
		225,466	186,124
Creditors: amounts falling due within one year	**17**	42,714	19,882
Net current assets		182,752	166,242
Total assets less current liabilities		182,752	167,049
Funds of the charity			
Restricted funds		–	10,003
Unrestricted funds		182,752	157,046
Total charity funds	**18**	182,752	167,049

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These 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 board of trustees and authorised for issue on 6th December 2024, and are signed on behalf of the board by:

Jane Catherine Bailey
Trustee

Bridget Kathleen C Cameron, BEM
Trustee

The notes on pages 14 to 23 form part of these financial statements.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	15,703	(8,284)
Adjustments for:		
Depreciation of tangible fixed assets	126	478
Other interest receivable and similar income	(3,123)	(1,329)
Loss on disposal of tangible fixed assets	681	–
Changes in:		
Trade and other debtors	42,138	21,961
Trade and other creditors	22,832	(8,631)
Cash generated from operations	78,357	4,195
Interest received	2,243	874
Net cash from operating activities	80,600	5,069
Cash flows from investing activities		
Purchase of tangible assets	–	(865)
Net cash used in investing activities	–	(865)
Net increase in cash and cash equivalents	80,600	4,204
Cash and cash equivalents at beginning of year	121,403	117,199
Cash and cash equivalents at end of year	202,003	121,403

The notes on pages 14 to 23 form part of these financial statements.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Martin's Youth & Community Centre, Gooch Street, Highgate, Birmingham, B5 7HE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

It is the intention of the trustees to wind down the charity and distribute the remaining funds and reserves to beneficiaries in the next financial year. The trustees have taken this decision due to the loss of the G4S contract income.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% straight line

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and grants			
Children in Need	–	14,014	14,014
Smaller grants	–	16,000	16,000
W A Cadbury	–	10,000	10,000
AB Charitable Trust	20,000	–	20,000
Albert Gubay	–	22,500	22,500
Sheldon Trust	–	6,000	6,000
Eveson Trust	–	10,000	10,000
Schroder Charitable Trust	3,000	–	3,000
Other income	350	–	350
	23,350	78,514	101,864

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations and grants			
Children in Need	22,950	48,095	71,045
Smaller grants	2,100	5,200	7,300
Kelly Trust -O/Wood CW	–	5,000	5,000
Heart of England	(2,000)	3,000	1,000
Micheal & Shirley Trust	–	5,000	5,000
Beatrice Laing Trust	–	5,000	5,000
Grantham Yorke	2,000	–	2,000
Archer Trust	–	3,000	3,000
Albert Gubay	–	11,414	11,414
Other income	375	–	375
	25,425	85,709	111,134

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
G4S Visitors'/Family Pathway Centre Service at 2 prisons	129,583	129,583	347,455	347,455

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	3,123	3,123	1,329	1,329

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	130,350	88,517	218,867

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	354,653	113,549	468,202

9. Expenditure on charitable activities by activity type

	Unrestricted Fund £	Restricted Funds £	Total Funds 2024 £
Staff and related costs	103,074	86,653	189,727
Rent and rates	3,900	–	3,900
Stationery and office expenses	1,161	–	1,161
Insurance	1,334	–	1,334
Independent examination	2,904	–	2,904
Telephone and internet	2,135	–	2,135
Christmas and other activities	4,953	1,864	6,817
Depreciation	126	–	126
Trustees expenses	3,931	–	3,931
Miscellaneous	6,091	–	6,091
Bank Charges	60	–	60
Loss on disposal	681	–	681
	130,350	88,517	218,867

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff and related costs	322,305	112,719	435,024
Rents and rates	3,180	–	3,180
Stationery and office expenses	1,461	–	1,461
Insurance	1,339	–	1,339
Independent examination	2,645	–	2,645
Telephone and internet	3,092	–	3,092
Christmas and other activities	4,684	–	4,684
Depreciation	478	–	478
Trustees expenses	1,830	–	1,830
Human resources	2,865	–	2,865
Advertising/recruitment	3,408	830	4,238
Sundry Visitors Centre Costs	3,232	–	3,232
Miscellaneous	4,072	–	4,072
Bank charges	62	–	62
	354,653	113,549	468,202

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

A breakdown of the unrestricted fund expenditure by activity can be seen below:

	Visitors Centre	Governance	**Total unrestricted fund expenditure 2024**
	£	**£**	**£**
Staff and related costs	87,023	16,081	103,104
Rent and rates	3,900	–	3,900
Stationery and office expenses	1,161	–	1,161
Insurance	1,334	–	1,334
Independent examination	–	2,904	2,904
Telephone and internet	2,135	–	2,135
Christmas & other activities	4,953	–	4,953
Depreciation	126	–	126
Trustees expenses	–	3,931	3,931
Miscellaneous	6,091	–	6,091
Bank charges	–	60	60
Loss on disposal	681	–	681
	107,374	22,976	130,350

A breakdown of the unrestricted fund expenditure by activity can be seen below:

	Visitors Centre	Governance	**Total unrestricted fund expenditure 2023**
	£	**£**	**£**
Staff and related costs	306,486	16,650	323,136
Rent and rates	3,000	180	3,180
Stationery and office expenses	1,461	–	1,461
Insurance	1,339	–	1,339
Independent examination	–	2,645	2,645
Telephone and internet	3,092	–	3,092
Christmas and other activities	4,684	–	4,684
Depreciation	478	–	478
Trustee Expenses	–	1,830	1,830
Miscellaneous	12,746	–	12,746
Bank charges	–	62	62
	333,286	21,367	354,653

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	126	478
Loss on disposal of tangible fixed assets	681	–

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	800	800
Other financial services	1,900	1,775
	2,700	2,575

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Salaries and wages	183,600	369,806
Social security costs	3,160	15,498
Pension contributions	2,967	8,052
	189,727	435,854

The average head count of employees during the year was 8 (2023: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Total head count of staff	8	22

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

The Trustees all give freely their time and expertise without any form of remuneration or other benefit. Two Trustees (2023: Two) received re-imbursed expenses during the year amounting to £8,510 (2023: £1,830).

The number of Trustees with creditor balances at year end was two (2023: £Nil), the amounts payable totalled £7,505 (2023: £Nil) and related to expenses incurred within the year.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023	2,593
Disposals	(2,593)
At 31 March 2024	–
Depreciation	
At 1 April 2023	1,786
Charge for the year	126
Disposals	(1,912)
At 31 March 2024	–
Carrying amount	
At 31 March 2024	–
At 31 March 2023	807

15. Debtors

	2024 £	2023 £
Trade debtors	–	42,134
Prepayments and accrued income	142	146
	142	42,280

16. Investments

	2024 £	2023 £
Other investments	23,321	22,441

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Social security and other taxes	2,552	5,560
Other creditors	12,073	14,322
Grants Repayable	28,119	–
	42,714	19,882

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

18. Analysis of charitable funds

Unrestricted funds

	At April 2023 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted fund	(157,046)	–	(156,056)	130,350	(182,752)

	At April 2022 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2023 £
Unrestricted fund	(137,490)	–	(374,209)	354,653	(157,046)

Restricted funds

	At April 2023 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2024 £
Restricted fund	(10,003)	–	(78,514)	88,517	–

	At April 2022 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2023 £
Restricted fund	(37,843)	–	(85,709)	113,549	(10,003)

Restricted funds can be analysed as follows:

	Opening Balance £	Incoming resources £	Outgoing resources £	Closing balance £
BBC Children in Need	–	(14,014)	14,014	–
Hope Pilkington Trust	–	(1,000)	1,000	–
The Eveson Trust Grant	–	(10,000)	10,000	–
Awards 4 All	–	(10,000)	10,000	–
Halloween Trust	(3,200)	–	3,200	–
Kelly's Family Trust	–	(5,000)	5,000	–
The Sheldon Trust	–	(6,000)	6,000	–
W A Cadbury	–	(10,000)	10,000	–
Albert Gubay	(6,803)	(22,500)	29,303	–
	(10,003)	(78,514)	(88,517)	–

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	–	–	–
Current assets	197,347	28,119	225,466
Creditors less than 1 year	(14,595)	(28,119)	(42,714)
Net assets	182,752	–	182,752

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	807	–	807
Current assets	176,121	10,003	186,124
Creditors less than 1 year	(19,882)	–	(19,882)
Net assets	157,046	10,003	167,049

20. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	**At 31 Mar 2024 £**
Cash at bank and in hand	121,403	80,600	202,003
Current asset investments	22,441	880	23,321
	143,844	81,480	225,324

21. Related parties

No trustee or other person connected with the charity had any personal interest in any contract or transaction entered into by the Charity during the year.

Doc ID: fddcb8f8e572eb7787593e9562ae67455ced5c0c

HALOW
(Birmingham)

c/o St Martin's Youth Centre
Gooch Street
Highgate Birmingham
B5 7HE

www.halowbirmingham.org.uk
admin@halowbirmingham.org.uk

The Directors
BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Date: 6th December 2024

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of Halow (Birmingham) for the period year ending March 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Halow (Birmingham) in accordance with The Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Financial Statements

1. We have fulfilled our responsibilities as directors as set out in the terms of your engagement dated 1st December 2022 under The Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with The Companies Act 2006, Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which you have drafted on our behalf, which give a true and fair view of the financial position of Halow (Birmingham) as of 31st March 2024 and of the results of its operations and its cash flows for the year then ended and for making accurate representations to you.

2. The methods, significant assumptions and the data used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.

HALOW (Birmingham) are confidential, may be legally privileged and are intended solely for the use of the recipient or others authorised to receive it.

Doc ID: fddeb8f8e572eb7787593e9562ae674556ed5c0c
Doc ID: 555525305017bdaf9813f2b908d73f2228699176

5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.

6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.

7. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items is attached to this letter of representation, together with our reasons for not correcting them.

8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the company is not a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should not be drawn up on a going concern basis. We confirm that we have disclosed to you details of our plans for future actions relating to our going concern assessment including the feasibility of these plans.

9. All grants, donations and other income, the receipt of which is subject to specific terms or `conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

10. All restricted funds have been appropriately managed during the period and have only been used by the charity for the purposes intended. We confirm that the restricted funds at the year-end are complete to the best of our knowledge.

Information provided

11. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence. All other records and related information including minutes of all management and shareholders meetings have been made available to you.

12. All transactions undertaken by the company have been properly reflected in the accounting records and are reflected in the financial statements.

13. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in the

HALOW (Birmingham) are confidential, may be legally privileged and are intended solely for the use of the recipient or others authorised to receive it.

Doc ID: fddeb8f8e572eb7787593e0562ee67455aed5c0c
Doc ID: 5555253b5617b6af9815f2b98dd75f2228899176

internal control, or others, where fraud could have a material effect on the financial statements.

15. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

16. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which could affect the financial statements. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

17. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the company that we are aware of.

18. The company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.

19. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements

20. The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each directors has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed on behalf of the board of directors by:



..... (Signature)

Jane Bailey ..... (Director)

HALOW (Birmingham) are confidential, may be legally privileged and are intended solely for the use of the recipient or others authorised to receive it.

heart of england COMMUNITY FOUNDATION
LLOYDS BANK FOUNDATION England & Wales
Supported by BBC Children in Need
LOTTERY FUNDED
Doc ID: fdcb8f8e572eb7787593e9562ae67455ced5c0c
Doc ID: 555925305617b0af9813f2b988d73f2228b9917b

Date 6th December 2024

HALOW (Birmingham) are confidential, may be legally privileged and
are intended solely for the use of the recipient or others authorised to receive it.

heart of england COMMUNITY FOUNDATION
LLOYDS BANK FOUNDATION England & Wales
Supported by BBC Children in Need
LOTTERY FUNDED
Doc ID: fddeb8f8e572eb7787593e0562ae67455ced5c0c

Dropbox Sign

Audit trail

Title	Halow accounts for signature
File name	Halow_Accounts_FY_2024_Ran_11.11.24.pdf and 1 other
Document ID	fddcb8f8e572eb7787593e9562ae67455ced5c0c
Audit trail date format	DD / MM / YYYY
Status	Signed

Document history

SENT	**09 / 12 / 2024** 07:34:02 UTC	Sent for signature to Hannah Justice (hannah.justice@bsnassociates.co.uk), Jane Bailey (jane.bailey@halowbirmingham.org.uk) and Bridget Cameron (admin@halowbirmingham.org.uk) from rhys.turner@bsnassociates.co.uk IP: 217.169.58.169
VIEWED	**09 / 12 / 2024** 10:10:54 UTC	Viewed by Hannah Justice (hannah.justice@bsnassociates.co.uk) IP: 217.169.58.169
SIGNED	**09 / 12 / 2024** 10:11:46 UTC	Signed by Hannah Justice (hannah.justice@bsnassociates.co.uk) IP: 217.169.58.169
VIEWED	**09 / 12 / 2024** 15:50:29 UTC	Viewed by Jane Bailey (jane.bailey@halowbirmingham.org.uk) IP: 80.192.96.214

Dropbox Sign

Audit trail

Title	Halow accounts for signature
File name	Halow_Accounts_FY_2024_Ran_11.11.24.pdf and 1 other
Document ID	fddcb8f8e572eb7787593e9562ae67455ced5c0c
Audit trail date format	DD / MM / YYYY
Status	Signed

Document history

SIGNED	**09 / 12 / 2024** 15:51:52 UTC	Signed by Jane Bailey (jane.bailey@halowbirmingham.org.uk) IP: 80.192.96.214
VIEWED	**12 / 12 / 2024** 16:54:16 UTC	Viewed by Bridget Cameron (admin@halowbirmingham.org.uk) IP: 86.150.120.20
SIGNED	**12 / 12 / 2024** 16:54:48 UTC	Signed by Bridget Cameron (admin@halowbirmingham.org.uk) IP: 86.150.120.20
COMPLETED	**12 / 12 / 2024** 16:54:48 UTC	The document has been completed.

HALOW (BIRMINGHAM)

England & Wales - Charity number 1150445

Accounts

COMPANY REGISTRATION NUMBER: 08248116
CHARITY REGISTRATION NUMBER: 1150445

HALOW (Birmingham)

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

BSN ASSOCIATES LIMITED
Chartered accountants
BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

HALOW (Birmingham)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Pages
Trustees' annual report (incorporating the director's report)	**1 to 10**
Independent examiner's report to the trustees	**11 to 12**
Statement of financial activities (including income and expenditure account)	**13**
Statement of financial position	**14**
Statement of cash flows	**15**
Notes to the financial statements	**16 to 26**

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

HALOW (Birmingham)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	HALOW (Birmingham)
Charity registration number	1150445
Company registration number	08248116
Principal office and registered office	St Martin's Youth & Community Centre Gooch Street Highgate Birmingham B5 7HE
The trustees	Jane Catherine Bailey Bridget Kathleen Cameron BEM Veronica Naomi Palgrave Natalie Allen (Resigned 19 July 2022) Gavin Nagra
Company secretary	Louise Spink
Independent examiner	Hannah Justice FCA FCCA BSN Associates Limited 3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Structure, governance and management

Trustee board members are appointed for a year and normally offer themselves for re-appointment on an annual basis. New members may be persons personally recommended by a trustee board member and then invited for interview by the rest of the board or the post is advertised through local or national networks and media outlets. There are procedures available for the induction and training of new board members.

The board formally meets approximately seven times per year. The previous meeting's minutes, visitors' centre reports, HR report and a finance report are issued to members before the meeting. As well as the members, the Finance Manager attends most of the meetings. The Charity engages a Finance Manager; Louise Spink, on a part time basis and who is self- employed. Louise Spink has been appointed Company Secretary for the charitable company and, as part of this role, ensures regulatory compliance is maintained. Also invited as minute taker is our part-time Charity Administrator, Debbie Smith.

Key members of staff include: -

Sharon Earley:	Co-Manager (to June 2022) then Manager, HMP Birmingham Visitors' Centre
Najuma Mohammed:	Co-Manager, HMP Birmingham Visitors' Centre (to June 2022)
Robert Wild:	Manager, HMP Oakwood Family Pathway Centre (to February 2023)
Clare Gallagher:	Deputy Manager, HMP Oakwood Family Pathway Centre (to February 2023) thereafter Acting Manager
Gemma Westley:	Manager, HMP Five Wells Visitors' Centre (to August 2022)
Heidi Smith:	Deputy Manager, HMP Five Wells Visitors' Centre (to August 2022) thereafter Manager
Holly Liddiard Hinson:	Deputy Manager, HMP Five Wells Visitors' Centre

Prison Visitors' Centres/Family Pathway Centres are run on a day-to-day basis by the centre managers. All strategic issues, HR matters and finance are decided by the Board of Directors with the assistance of the P/T Finance Manager. Managers and specialist staff teams are able to meet as required to, for example, exchange good practice. The part-time Charity Administrator, Debbie Smith, works flexibly on a self-employed basis and, as part of her role, takes Board Minutes. The charity also employs a P/T Funding Officer, Sophia Ireland.

Provision of Charitable Activities for the Public Benefit

HALOW (Birmingham) expends all grants and donations received on activities that are undertaken solely for the public benefit. The charity offers a range of support to prisoners', their family and significant others, provided primarily at prison visitors' centres. The charity also undertakes an annual visitors' survey, regular service user forum meetings and research projects. These enable the charity to gauge needs, assess customer satisfaction and work with prisons to respond accordingly.

Public Benefit Statement

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Objectives and activities

The Charitable Objects of HALOW (Birmingham), amended by Extraordinary Board Meeting 21st August 2019 are:

a) To relieve poverty, sickness and distress among prisoners, ex-offenders, their families and significant others in need of such relief, and

b) To advance education by research into domestic issues relating to prisoners, ex- offenders, their families and significant others, and disseminate the useful results of such research.

Mission Statement: 'Our mission is to support prisoners, their children, families and significant others build, develop and strengthen their relationships and well-being whilst separated by imprisonment'

HALOW (Birmingham) provides services to prisoners, their families and significant others to help them overcome the problems faced by having a family member in custody. The purpose of the charity is to provide these services essentially on humanitarian grounds but it also strongly believes in the importance of maintaining good family ties as part of the successful rehabilitation of offenders.

The charity believes these services can best be provided through the process of running Prison Visitors' Centres/ Family Pathway Centres and during the 2022/23 financial year operated three of these at: -

HMP Birmingham Visitors' Centre, operated by MoJ/HMPPS (to September 2022)
HMP Oakwood Family Pathway Centre, operated by G4S
HMP Five Wells Visitors' Services, operated by G4S

Services provided are tailored to need and normally include: -

- A welcoming reception to the visitors at the centre
- Induction for all new visitors
- Advice on visits booking and attendance procedures
- A listening ear for visitors' concerns
- Specialist Family Support Worker(s) to assist with prisoner/family problem-solving
- Unsupervised activities for children and young people before and during visits
- Provision of children's activities for Family Days
- Access to a tea bar/cafe selling refreshments (or vending machines)
- Information on visiting, transport, state benefits, debt management, housing, health issues, drugs etc. by way of leaflets, group forums and one to one customised information
- Liaison with prison resettlement units about opportunities for job training available for prisoners
- and work experience opportunities (subject to security vetting)
- Baby changing facilities plus changes of clothes for children having accidents
- Informal book exchange library
- Christmas presents and parties for children
- Provision of participative activities for extended 'Family Interventions' visits
- Workshops for external agencies to raise awareness of issues facing prisoners' families
- Programmes for prisoners' and partners to strengthen parenting and relationships during imprisonment, for example our 'Jolly Tots' Programme of six, monthly structured visits for prisoners with children aged 0-2 years.

Children's Workers and Family Support Workers are employed at all Centres through the generosity of Charitable Trusts and Foundations. In addition, the staff and volunteers carry out administrative tasks in accordance with HALOW (Birmingham) and prison requirements.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Chairperson's Report

From April 2022 – March 2023 HALOW (Birmingham) continued to work with our partner prison establishments to ensure our visits and family services responded to the needs of prisoners, their families and significant others. In 2022 COVID-19 restrictions on prison visiting were finally lifted and visits resumed. Prisoners' children experiencing the impact of prolonged separation from dad were supported by specialist children's workers at all 3 prisons with tailored activities provided both before and during visits. These sessions, as evidenced from user feedback, contributed significantly to re-establishing and strengthening parent-child relationships disrupted by the COVID-19 restrictions. HALOW is indebted to the many Charitable Trusts and Foundations who fund our specialist support for prisoners' children.

Another longer-term impact of the COVID-19 prison regimes has been the introduction of video calling as an alternative to face-to-face visits. This proved a timely 'fast-tracked' initiative during 2021/22 and has continued as an option for families to keep in touch. Video-calling suites, when set up in existing visits hall areas, has led to a reduction in the number of visits tables available per session and consequently, a slight decrease in the number of visits supported by our teams in particular at HMPs Birmingham and Oakwood.

Trustee Board members (primarily the Chair and Vice Chair) continued to meet regularly with senior prison managers to monitor service delivery and review progress, albeit using digital technology rather than face-to-face for some of the year.

HALOW successfully qualified in January 2022 for a position on the new 'Probation Services Dynamic Framework - DF.05 Family and Significant Others' (FaSO). The charity therefore continues to be recognised by MoJ/HMPPS as compliant across the key areas of quality assurance, governance and financial management. As a result of this process, HALOW were eligible to re-tender to operate FaSO services at **HMP Birmingham** and undertook a complex commercial procurement exercise during April-June 2022. Despite our best efforts (and scoring highest on the 'Quality' element) we were unsuccessful due to pricing issues . This was a real disappointment, after uninterrupted provision of these services since 1996. We therefore concluded our work at HMP Birmingham 30th September 2022 and transferred all staff to the new provider, PACT, with effect from 1st October 2022 under TUPE Regulations. We remain immensely proud of the HALOW team and their exceptional contribution at HMP Birmingham over the past 25 years. Following the procurement process, we contributed to a CLINKS consultation highlighting the challenges national commercial procurement of services present to smaller, volunteer-led charities.

During 2022/23 we successfully mobilised our new family services contract with G4S to provide visitor services at new-build prison **HMP Five Wells** (near Wellingborough). HALOW has considerable experience working with Senior Management Teams (SMTs) to develop new prison visitor services 'from scratch', for example, new-build HMP Oakwood Family Pathway Centre in 2012. The mobilisation phase was greatly assisted by the input of our HMP Oakwood Manager on a part-time secondment. This phase included planning centre furniture, organising protocols and procedures and recruiting staff from the local area. Building preparation complete, we welcomed the first visitors mid-February 2022. The phased intake of prisoners (40 per week) progressed during the year with the aim of achieving a total capacity of 1680 over the first 12 months, making the prison the largest in the East Midlands and, along with HMP Oakwood, one of the largest in the UK.

In March 2023 the charity was made aware that G4S had been purchased by Allied Universal and that changes were to be implemented to bring visitor and family services at HMP Five Wells in-house with effect from 30th June 2023. This decision came by letter 'out of the blue' and at a time when we had secured in excess of £80,000 in grants to fund the HALOW specialist children's work team (in addition to contract-funded core services). Thus, we ended the year deeply disappointed that this partnership

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

was to be concluded abruptly with little notice and no prior consultation.

During the year we continued to deliver our existing Service Level Agreement (SLA) with G4S to operate the Family Pathway Centre and associated family interventions at **HMP Oakwood**, with the SLA reviewed annually. This resettlement prison accommodates 2100 prisoners and is currently England's largest prison.

We are immensely grateful to our staff and volunteers who not only worked tirelessly throughout the Covid-19 pandemic, but pressed on to manage the successful transition back to face-to-face visiting and associated services with consistent dedication, positivity and a warmth that makes a real difference to both adults and children visiting loved ones in prison. This is evidenced in the HMP Oakwood Annual Survey results (October 2022) where visitors were asked to rate different aspects of the visiting experience on a scale from 1 (Poor) to 5 (Excellent). The resulting average score of 4.7 speaks for itself, with positive feedback such as 'brilliant, kind, friendly, warm, polite, very kind, made easy, helpful, welcoming'. Our manager and team members were named as 'going above and beyond' in their duties by survey participants and received a letter of commendation from the Visits and Family Interventions Manager who wrote:

"*We have a significant number of visitors each day and it can be a very challenging process for many due to volume and time constraints to complete the relevant security checks to a high standard whilst being professional, courteous and welcoming…Please accept my sincere thanks and appreciation….*"

During 2022/23 Bridget Cameron BEM (Vice-Chair) continued to lead on the programme of staff recruitment, training and development across the three Centres. Bridget has continued to provide senior management supervision as HR Lead Trustee and Safeguarding Designated Officer. We are committed to cascading good practice between centres and encouraging innovation; cross-centre visits between staff promote good practice and communication. During the year Bridget continued to ensure that the Employees Handbook and Policies and Procedures were kept up-to-date in line with legislative changes. The charity also continued to implement a rolling programme of staff training (primarily online this year), including Safeguarding and First Aid at Work. The charity has continued to use a national legal/HR company, Peninsula, for professional guidance.

The charity worked hard during the year to sustain income. The majority of grants contribute towards children's activities and family support work at the prison visitors' centres; this is vital as contracts/SLAs do not normally include these 'value-added' enrichment activities. During 2022/23 we received support including grants from BBC Children in Need, Albert Gubay Charitable Foundation, Anton Jurgens Charitable Trust, WF Southall Trust, 29th May 1961 Charitable Trust, Haramead Trust, Swire Charitable Trust, Halloween Tattoo Bash (HTB), DCR Allen Charitable Trust, Beatrice Laing Trust, Michael & Shirley Hunt Charitable Trust, the Archer Trust, R& D Turner Charitable Trust, CB & HH Taylor 1984 Trust and several smaller donations.

During the year The Real Junk Food Project Central CIC (RJFPC) volunteers kindly provided a 'Pay as You Feel' community café at HMP Birmingham Visitors' Centre. We are grateful to Water Orton Methodist Church for contributions of items every month for our community fundraising, St Michael's Church in Solihull for children's Christmas gifts at HMP Birmingham and Penkridge Methodist Church who regularly support HMP Oakwood Family Pathway Centre with volunteers, fundraising and donations of children's work resources.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Achievements and performance

See Chairperson's Report and Finance Review. During the year:

- HALOW Family and Significant Others services were available for a total of **4,320** prisoners (HMP Oakwood: 2100; HMP Birmingham: 970; HMP Five Wells phased intake: 1250).

- HALOW staff and volunteers provided support services and welcomed **77,359** visitors across HMPs Birmingham, Oakwood and Five Wells, comprising **61,695** adults and **15,664** children.

- Children visiting HMP Oakwood wrote to the Queen June 2022 with congratulations on her Platinum Jubilee and to tell her about their special projects. They received a warm letter from Balmoral Castle in September 2022, poignantly days before the Queen's death. The letter is framed on display in the Centre.

- We facilitated work experience placements for some 12 prisoners 'Released on Temporary License' (ROTLs) at one of our centres to assist them in preparing for release. HALOW assisted one prisoner on release with his business start-up costs. Another ex-prisoner donated the proceeds of an annual fundraising event (resumed on release) to HALOW; this £3,250 has contributed to developing our 'Jolly Tots' parenting courses.

Impact - Making a Difference

We continued to coordinate Family Forum monthly events on Zoom where both the prison senior management and HALOW staff engage with our service users informally to raise issues of unmet need that are taken on board (where possible within the prison environment). Informal feedback from families throughout the year has been consistently positive, with families really pleased we were able to 'reach out' to them to communicate information, particularly about the safety of their loved ones in prison, and ask them if they need any help. Examples include:

'*With thanks to you all for the kindness (and patience) shown to us over the past 3 years. The journey has been a difficult one, but with your help it has made it a little easier*'

'*You are all special people who care very much and take the time to be there and help people who are visiting and to make the whole experience better and bearable'.*

'*Thank you for all your cheerfulness and always being willing to help us. You do so much to alleviate the stress associated with our visits*'

'*Thank you for your support throughout my son's time there. So many people forget that when your child is imprisoned it can have a devastating effect on their parents'.*

Children Visiting Prison

A recent Report estimated some 312,000 children a year in England and Wales are affected by parental imprisonment. Our children's activities and specialist teams of Children's Workers at both prisons are hugely valued by prisoners and family members.

Our programme of activities for children leads to:
- Maintained and improved family relationships
- Reduced stress/anxiety levels
- Increased resilience
- Provides fun and interest in what could be seen as a stressful and daunting experience.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

As COVID-19 restrictions eased, we resumed facilitating extended 'Family Day' visits and our 'Jolly Tots' course of six, monthly extended sessions for dads of children aged 0-2 years. In addition, structured, age and culturally appropriate children's activities are made available during and before normal social visits that are held at all 3 centres 7 days per week. From children and parent's feedback, our specialist support is making a real difference:

*'Jolly Tots is a great way to be able to bond with kids,,,and let dad get involved in activities. It has given me a chance to hold my children and move around and play with them' (*Prisoner*)*

*'I would like to say today's experience of Jolly Tots has been fantastic. I have a 4-month-old son and just being able to lie down with him and interact with him has been a real joy. Even just to do the simple things like change a nappy again has been a great experience.' (*Prisoner)

*'Thank you for making the time and effort to make lovely crafts with my children. They love getting involved and seeing their work on display' (*Mum*)*

'Even though my dads not home I still get to share gifts and thoughts with him. I enjoy making cards. I like making cards for my daddy. We can do crafts as a family and give it to my dad to take back' (Child)

It is a key priority for HALOW to secure charitable project funding to employ our teams of specialist children's workers to enhance the visiting experience. The work helps children express their feelings through arts & crafts and allows prisoners to be 'Dad' in a more normalised way. Our BBC Children in Need Grants Manager wrote on receiving this year's Report:

It is clear how important the project is to the children and their families and how it aids connection and communication between father and child/children. This is clear in your case study, which was a lovely example of how you are able to support an entire family in completely different ways and yet create a relaxing yet stimulating experience for them all…'

Contribution to Government Policy and Partnership Working

We continued as an active member of CLINKS, the national Criminal Justice third sector umbrella organisation. HALOW also continued as a member of Birmingham Voluntary Service Council (BVSC) and the National Council for Voluntary Organisations (NCVO).

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Financial review

The year coming out of the pandemic was one of change; unplanned costs were incurred to put in place additional protocols for re-opening of centres to ensure a safe environment for both staff and visitors going forward. The re-introduction of visits was approached with caution across the prison estate – a strategy that caused frustration at times for prisoners' families but paid dividend in terms of public health in the long run.

During 2022-23 HALOW (Birmingham) held separate contracts/SLAs to provide core visitor services at 3 prisons (HMPs Oakwood and Five Wells with G4S: HMP Birmingham to 30/9/22 with the MoJ/HMPPS). Whilst contract and HR management continued to be led on a voluntary basis by the Chair and Vice- Chair, further Government increases in the Minimum Wage April 2022 were largely borne from charity reserves this year. Reviews were regularly undertaken looking at operating costs to keep cost increases to a minimum. During the past two years we have been fortunate that unrestricted grant funding has been awarded which has been invaluable within the current environment to support core operating costs and, during July – September 2022, the administrative procedures associated with consultation and transfer of staff under TUPE Regulations.

During the year the charity mobilised a new contract with G4S at HMP Five Wells but also concluded a contract with the MoJ/HMPPS at HMP Birmingham. Contract income on balance remained relatively stable as a result, with a reduction of under 2% (£5,843). Likewise, income from charitable donations and grants remained stable at £111,134.

After a strong performance during 2022-23, the year ended with the unexpected announcement of the early termination of the HMP Five Wells contract due to a change in national policy. In July 2023 we were informed the same policy decision was to be extended to HMP Oakwood, with the HALOW staff teams in both cases subject to TUPE transfer. Transfer of HALOW staff subsequently took place 30 June 2023 at HMP Five Wells and 30 October 2023 at HMP Oakwood.

Going forward, the charity Trustees are taking time to develop partnerships, communicate with existing funders and to identify where investment is most urgently needed to support children and families, including young people at risk of offending.

Reserves Policy

The total reserves fell slightly at the end of 2022-23 by circa £8,000 to £167,000 which is a firm position to be in. This is coupled with the positive news that the underlying unrestricted reserves increased by around £20,000, which places the charity in a strong position for the new financial year and well within the minimum 3 months operational costs preferred level of reserves the Trustees prioritise annually.

Going Concern

HALOW (Birmingham) Trustee Board continued to run a majority of meetings via Zoom to ensure the charity business continued without breaks and to uphold health and safety for the Board. They have reasonable expectations that the charity will be able to continue as a going concern for the twelve-month period from the date of signing the 2022/23 Financial Statements and Director's Report November 2023. The Board remains vigilant in reviewing available income and adjusting expenditure to keep within our means.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Plans for future periods

HALOW (Birmingham) has over 30 years' experience providing support to prisoners' families and a reputation for consistent, high-quality services that we recognise is due largely to the immense dedication of our managers, support staff and volunteers. During 2022/23 staffing costs again rose (including Automatic Enrolment Pension, Minimum and Living Wage commitments). As a Board we recognise the challenge of meeting our costs but have been encouraged by the positive and generous support we have received from charitable trusts this year. Over the past year we have continued to work hard to stabilise our reserves despite the challenge of rising costs.

Due to circumstances beyond our control, our work operating prison visitors' centres in the West Midlands came to an unexpected end 30th October 2023. These circumstances in no way relate to the quality of our services, as demonstrated in a letter sent by HMP Oakwood Visits and Family Interventions Manager August 2023:

'*I can confirm the services we have received from HALOW have been outstanding. Their children's work and family support has been most beneficial to the prison.*
The team has recently won a National Family Learning Award in the prison for an under 5 activity – Jolly Tots- and I was fortunate to accompany them to the House of Lords as part of the event.
More than this, HALOW has shown itself to be flexible and accommodating to support ideas and new initiatives both in the Family Centre and in the prison…we are very sad to lose this partnership…'

We will be taking some time to develop our future direction and process recent changes. The Charity has an excellent track record and the Board has been encouraged by the way Charitable Trusts and Foundations have demonstrated understanding when informed our projects supporting prisoners, children and families will be ending prematurely.

We now have the opportunity to focus our full attention on where investment is needed in the community to assist individuals and family units in their rehabilitation journey. We plan to listen, to learn, to research evidence of need, to reflect on academic theory and develop new projects that complement existing work.

In conclusion, we are incredibly proud of our exceptional staff teams – who refer to themselves as 'the HALOW family'. It has not been easy for them to come to terms with TUPE transfer but we are confident they will carry on with the generosity, kindness and professionalism they are known for.

Risks

The charity is exposed to three major areas of risk - security, health and safety, and commercial risks. All employees and volunteers in the visitors' centres (who may on occasions work within the prison boundaries) are subject to Disclosure and Barring Service (DBS) enhanced checks. They also complete the prison vetting. Employees attend Safeguarding and First Aid at Work.

As part of our Strategic Review process, we consider in detail most of the risks we believe we face. The key ones are as follows: -

Diversity of Funding Sources - We have identified over- reliance on public sector contracts as a potential risk as contracts are time-bound and subject to regular tendering. To help mitigate risk we have increased our efforts to approach charitable trusts for grant aid and made more contacts with local employers to expand our potential pool of Board members and also to maximise the benefits offered through Corporate Social Responsibility (CSR).

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Key Employees and Trustees - We remain very dependent on certain members of our Trustees team for regular management procedures and would find these very difficult to replace in the short term. To counter risk, we take active steps to increase the number of our trustees, including advertisement locally, regionally and nationally.

Legal Risk - Employment and work place legislation has expanded considerably over recent years. It is challenging for charity trustees in the sector to keep up to date with such changes on a part time voluntary basis. We thus take out an annual contract for employment legislative advice and legal cover from a leading national business services provider. This provides us with independent advice on both employment and health and safety matters.

The trustees' annual report and the strategic report were approved on 6th December 2023 and signed on behalf of the board of trustees by:



Jane Catherine Bailey
Chair, Board of Trustees

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

HALOW (Birmingham)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of HALOW (Birmingham)

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of HALOW (Birmingham) ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Hannah Justice FCA FCCA

Hannah Justice FCCA FCA
Independent Examiner

BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

6th December 2023

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 **Total funds** £	2022 Total funds £
Income from					
Donations and grants	**5**	25,425	85,709	111,134	111,647
Charitable activities	**6**	347,455	–	347,455	353,298
Investment income	**7**	1,329	–	1,329	436
Total income		374,209	85,709	459,918	465,381
Expenditure					
Expenditure on Charitable activities	**8**	354,653	113,549	468,202	432,000
Total expenditure		354,653	113,549	468,202	432,000
Net (expenditure)/income and net movement in funds		19,566	(27,840)	(8,284)	33,381
Reconciliation of funds					
Total funds brought forward		137,490	37,843	175,333	141,952
Total funds carried forward		157,046	10,003	167,049	175,333

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**14**	807	420
Current assets			
Debtors	**15**	42,280	64,241
Investments	**16**	22,441	21,986
Cash at bank and in hand		121,403	117,199
		186,124	203,426
Creditors: amounts falling due within one year	**17**	19,882	28,513
Net current assets		166,242	174,913
Total assets less current liabilities		167,049	175,333
Funds of the charity			
Restricted funds		10,003	37,843
Unrestricted funds		157,046	137,490
Total charity funds	**18**	167,049	175,333

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These 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 board of trustees and authorised for issue on 6th December 2023 and are signed on behalf of the board by:

Jane Catherine Bailey
Chair, Board of Trustees

Bridget Kathleen C Cameron, BEM
Vice Chair, Board of Trustees

The notes on pages 16 to 26 form part of these financial statements.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(8,284)	33,381
Adjustments for:		
Depreciation of tangible fixed assets	478	370
Other interest receivable and similar income	(1,329)	(436)
Changes in:		
Trade and other debtors	21,961	(20,849)
Trade and other creditors	(8,631)	11,287
Cash generated from operations	4,195	23,753
Interest received	874	436
Net cash from operating activities	5,069	24,189
Cash flows from investing activities		
Purchase of tangible assets	(865)	–
Net cash used in investing activities	(865)	–
Net increase in cash and cash equivalents	4,204	24,189
Cash and cash equivalents at beginning of year	117,199	93,010
Cash and cash equivalents at end of year	121,403	117,199

The notes on pages 16 to 26 form part of these financial statements.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Martin's Youth & Community Centre, Gooch Street, Highgate, Birmingham, B5 7HE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.
The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The Charity is exempt from taxation on income and gains on investments.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

3. Accounting policies *(continued)*

Fund accounting

In order to differentiate the availability of funds they are categorised according to the following definitions:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and include designated funds which represent amounts set aside for specific purposes.
Restricted funds are subjected to restrictions on expenditure imposed by the donor.

Incoming resources

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured accurately.

Voluntary income is recognised as above except where the income is subject to conditions that require a level of performance before the charity is entitled to the funds, when the income is deferred and not recognised until either those conditions are met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable those conditions will be fulfilled in the reporting period.

Grants specifically for the provision of services to be provided as part of the charitable activities or services to beneficiaries are accounted for on the basis of amounts receivable for the year.

Interest arising on cash balances is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the bank.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement is required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on the accruals basis, inclusive of any value added tax which cannot be recovered.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

3. Accounting policies ***(continued)***

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment - 25% straight line

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Halloween Trust	–	3,200	3,200
BBC Children in Need	–	18,845	18,845
Beatrice Laing Trust	–	5,000	5,000
DCR Allen Charitable Trust	–	5,000	5,000
29th May 1961 Charitable Trust	–	5,000	5,000
W F Southall Trust	–	3,000	3,000
The Archer Trust	–	3,000	3,000
The Michael & Shirley Hunt Charitable Trust	–	3,000	3,000
Anton Jurgens Charitable Trust		8,000	8,000
Albert Gubay Charitable Foundation	–	11,414	11,414
Haramead Trust	–	5,000	5,000
Swire Charitable Trust	25,425	–	25,425
Smaller Donations and Grants	–	15,250	15,250
	25,425	85,709	111,134

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
BBC Children In Need	–	18,375	18,375
W.A. Cadbury Charitable Trust	–	15,000	15,000
The Archer Trust	–	3,000	3,000
Awards for All	–	10,000	10,000
The Kelly Family Trust	–	5,000	5,000
The Michael & Shirley Hunt Charitable Trust	–	5,000	5,000
Beatrice Laing Trust	–	5,000	5,000
29th May 1961 Charitable Trust	–	5,000	5,000
AB Charitable Trust	15,000	–	15,000
DCR Allen Charitable Trust	–	5,000	5,000
Coronavirus Response	–	8,988	8,988
Smaller Donations & Grants	–	16,135	16,135
Other Income	–	149	149
	15,000	96,647	111,647

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
MOJ/HMPPS and G4S Prison Visitors' Centre Services	347,455	347,455	353,298	353,298

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,329	1,329	436	436

8. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Staff and related costs	322,305	112,719	435,024
Rent and rates	3,180	–	3,180
Stationery and office expenses	1,461	–	1,461
Insurance	1,339	–	1,339
Training and conferences	-	–	–
Independent examination	2,645	–	2,645
Telephone and internet	3,092	-	3,092
Christmas and other activities	4,684	–	4,684
Depreciation	478	–	478
Trustees expenses	1,830	–	1,830
Human Resources	2,865	–	2,865
Advertising/Recruitment	3,408	830	4,238
Sundry Visitors Centre Costs	3,232	–	3,232
Miscellaneous	4,072	-	4,072
Bank charges	62	–	62
	354,653	113,549	468,202

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Staff and related costs	309,246	83,117	392,363
Rent and rates	3,350	–	3,350
Stationery and office expenses	2,253	–	2,253
Insurance	981	–	981
Training and conferences	–	1,970	1,970
Independent examination	2,575	–	2,575
Telephone and internet	2,373	–	2,373
Christmas and other activities	616	4,292	4,908
Depreciation	370	–	370
Trustees expenses	2,001	–	2,001
Human Resources	5,472	–	5,472
Advertising/Recruitment	2,105	–	2,105
Sundry Visitors Centre Costs	9,874	–	9,874
Miscellaneous	1,346	–	1,346
Bank charges	59	–	59
	342,621	89,379	432,000

A breakdown of the unrestricted fund expenditure by activity can be seen below:

	Visitors Centre £	Governance £	**Total unrestricted fund expenditure 2023 £**
Staff and related costs	306,486	16,650	323,136
Rent and rates	3,000	180	3,180
Stationery and office expenses	1,461	-	1,461
Insurance	1,339	-	1,339
Training and conferences	-	-	-
Independent examination	-	2,645	2,645
Telephone and internet	3,092	-	3,092
Christmas & other activities	4,684	-	4,684
Depreciation	478	-	478
Trustees' expenses	-	1,830	1,830
Miscellaneous	12,746	-	12,746
Bank charges	-	62	62
	333,286	21,367	354,653

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

A breakdown of the unrestricted fund expenditure for the prior year by activity can be seen below:

	Visitors Centre £	Governance £	**Total unrestricted fund expenditure 2022 £**
Staff and related costs	294,197	15,049	309,246
Rent and rates	3,000	350	3,350
Stationery and office expenses	2,253	-	2,253
Insurance	981	-	981
Training and conferences	-	-	-
Independent examination	-	2,575	2,575
Telephone and internet	2,373	-	2,373
Christmas & other activities	616	-	616
Depreciation	370	-	370
Trustees' expenses	-	2,001	2,001
Miscellaneous	18,313	484	18,797
Bank charges	-	59	59
	322,103	20,518	342,621

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	478	370

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	800	800
Other financial services	1,845	1,775
	2,645	2,575

12. Staff costs

Staff costs were analysed as follows:

	2023	2022
	£	£
Salaries and wages	405,102	369,806
Social security costs	21,477	15,498
Pension contributions	9,275	8,052
	435,854	393,356

The average head count of employees during the year was 22 (2022: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Total head count of staff	22	20

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

13. Trustee remuneration and expenses

The Trustees all give freely their time and expertise without any form of remuneration or other benefit. Two Trustees (2022: Two) received travel expenses during the year amounting to £1,830 (2022: £2,001).

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	1,728
Additions	865
At 31 March 2023	2,593
Depreciation	
At 1 April 2022	1,308
Charge for the year	478
At 31 March 2023	1,786
Carrying amount	
At 31 March 2023	807
At 31 March 2022	420

15. Debtors

	2023 £	2022 £
Trade debtors	42,134	64,124
Prepayments and accrued income	146	117
	42,280	64,241

16. Investments

	2023 £	2022 £
Other investments	22,441	21,986

Other investments relates to a bank fixed term bond.

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Social security and other taxes	5,560	7,418
Other creditors	14,322	21,095
	19,882	28,513

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

18. Analysis of charitable funds

Unrestricted funds

	At April 2022	Transfer of Funds	Income	Expenditure	**At 31 March 2023**
	£	**£**	**£**	**£**	**£**
Unrestricted fund	137,490	–	374,209	(354,653)	157,046

	At 1 April 2021	Transfer of Funds	Income	Expenditure	At 31 March 2022
	£	£	£	£	£
Unrestricted fund	111,377	–	368,734	(342,621)	137,490

Restricted funds

	At 1 April 2022	Transfer of Funds	Income	Expenditure	**At 31 March 2023**
	£	**£**	**£**	**£**	**£**
Restricted Fund	37,843	–	85,709	(113,549)	10,003

	At 1 April 2021	Transfer of Funds	Income	Expenditure	At 31 March 2022
	£	£	£	£	£
Restricted Fund	30,575	–	96,647	(89,379)	37,843

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

Restricted funds can be analysed as follows:

	Opening balance	Incoming resources	Outgoing resources	Closing balance
	£	£	£	£
BBC Children in Need	21,843	18,845	(40,688)	–
CB & HH Taylor 1984 Trust	–	2,000	(2,000)	–
Irving Memorial Trust	–	2,000	(2,000)	–
Arnold Clark Community Fund	1,000	1,000	(2,000)	–
Sydney Black Charitable Trust	500	–	(500)	–
Halloween Trust	–	3,200	–	3,200
Beatrice Laing Trust	–	5,000	(5,000)	–
DCR Allen Charitable Trust	–	5,000	(5,000)	–
Dumbereck Charity	1,000	–	(1,000)	–
Grantham Yorke Trust	–	2,000	(2,000)	–
The 29th May 1961 Charity	5,000	5,000	(10,000)	–
Casey Trust	–	2,000	(2,000)	–
W F Southall Trust	–	3,000	(3,000)	–
The R & D Turner Charitable Trust	2,000	2,000	(4,000)	–
The Archer Trust	3,000	3,000	(6,000)	–
Haramead Trust	–	5,000	(5,000)	–
The Lille Johnson Trust	500	–	(500)	–
The John Avins Trust	2,000	–	(2,000)	–
The Leigh Trust	–	1,250	(1,250)	–
Grimmitt Trust	–	2,000	(2,000)	–
Michael & Shirley Hunt Charitable Trust	–	3,000	(3,000)	–
Whitegates	1,000	–	(1,000)	–
Anton Jurgen	–	8,000	(8,000)	–
Michael Marsh Charitable Trust	–	1,000	(1,000)	–
Albert Gubay Charitable Foundation	–	11,414	(4,611)	6,803
	37,843	85,709	(113,549)	10,003

The restricted funds comprise the unexpired balances of donations and grants held on trust to be applied for specific purposes as follows:

Halloween Trust – To help children in HALOW's care to ensure the relief of young persons who through poverty, depication of abuse are in conditions of need, hardship or distress.

Albert Gubay – To help children in HALOW's care to ensure the relief of young persons who through poverty, depication of abuse are in conditions of need, hardship or distress.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	807	–	807
Current assets	176,121	10,003	186,124
Creditors less than 1 year	(19,882)	–	(19,882)
Net assets	157,046	10,003	167,049

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	420	–	420
Current assets	165,583	37,843	203,426
Creditors less than 1 year	(28,513)	–	(28,513)
Net assets	137,490	37,843	175,333

20. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	**At 31 Mar 2023 £**
Cash at bank and in hand	117,199	4,204	121,403
Current asset investments	21,986	455	22,441
	139,185	4,659	143,844

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	–	3,000

22. Related parties

No trustee or other person connected with the charity had any personal interest in any contract or transaction entered into by the Charity during the year.

Doc ID: f36163dc000c4103285f89323b0f8d79e96e41da

HALOW (BIRMINGHAM)

England & Wales - Charity number 1150445

Accounts

COMPANY REGISTRATION NUMBER: 08248116
CHARITY REGISTRATION NUMBER: 1150445

HALOW (Birmingham)

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

BSN ASSOCIATES LIMITED
Chartered accountants
BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Doc ID: 553525305617b0af9813f2b908d73f222889917b

HALOW (Birmingham)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

	Pages
Trustees' annual report (incorporating the director's report)	**1 to 10**
Independent examiner's report to the trustees	**11 to 12**
Statement of financial activities (including income and expenditure account)	**13**
Statement of financial position	**14**
Statement of cash flows	**15**
Notes to the financial statements	**16 to 24**

Doc ID: 553525305617b0af9813f2b908d73f222889917b

HALOW (Birmingham)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	HALOW (Birmingham)
Charity registration number	1150445
Company registration number	08248116
Principal office and registered office	St Martin's Youth & Community Centre Gooch Street Highgate Birmingham B5 7HE

The trustees

Jane Catherine Bailey	
Bridget Kathleen C Cameron, BEM	
Veronica Naomi Palgrave	
Natalie Allen	(Resigned 19 July 2022)
Gavin Nagra	(Appointed 28 July 2021)

Company secretary	Louise Spink
Independent examiner	Rachel Bignell ACA ACCA BSN Associates Limited 3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

Doc ID: 553525305617b0af9813f2b908d73f222889917b

Structure, governance and management

Trustee board members are appointed for a year and normally offer themselves for re-appointment on an annual basis. New members may be persons personally recommended by a trustee board member and then invited for interview by the rest of the board or the post is advertised through local or national networks and media outlets. There are procedures available for the induction and training of new board members.

The board formally meets approximately seven times per year. The previous meeting's minutes, visitors' centre reports, HR report and a finance report are issued to members before the meeting. As well as the members, the Finance Manager attends most of the meetings. The Charity engages a Finance Manager; Louise Spink, on a part time basis and who is self- employed. Louise Spink has been appointed Company Secretary for the charitable company and, as part of this role, ensures regulatory compliance is is maintained. Also invited as minute taker is our part-time Charity Administrator, Debbie Smith.

Key members of staff include: -

Sharon Earley & Najuma Mohammed: Co-Managers, HMP Birmingham Visitors' Centre
Robert Wild: Manager, HMP Oakwood Family Pathway Centre
Clare Gallagher: Deputy Manager, HMP Oakwood Family Pathway Centre
Gemma Westley Manager, HMP Five Wells Visitors' Centre

Prison Visitors' Centres/Family Pathway Centres are run on a day-to-day basis by the centre managers. All strategic issues, HR matters and finance are decided by the Board of Directors with the assistance of the P/T Finance Manager. Managers and specialist staff teams are able to meet as required to, for example, exchange good practice. The part-time Charity Administrator, Debbie Smith, works flexibly on a self-employed basis and, as part of her role, takes Board Minutes. The charity also employs a P/T Funding Officer, Sophia Ireland.

Provision of Charitable Activities for the Public Benefit

HALOW (Birmingham) expends all grants and donations received on activities that are undertaken solely for the public benefit. The charity offers a range of support to prisoners', their family and significant others, provided primarily at prison visitors' centres. The charity also undertakes an annual visitors' survey, regular service user forum meetings and research projects. These enable the charity to gauge needs, assess customer satisfaction and work with prisons to respond accordingly.

Public Benefit Statement

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

Objectives and activities

The Charitable Objects of HALOW (Birmingham), amended by Extraordinary Board Meeting 21st August 2019 are:

a) To relieve poverty, sickness and distress among prisoners, ex-offenders, their families and significant others in need of such relief, and

b) To advance education by research into domestic issues relating to prisoners, ex- offenders, their families and significant others, and disseminate the useful results of such research.

Mission Statement: 'Our mission is to support prisoners, their children, families and significant others build, develop and strengthen their relationships and well-being whilst separated by imprisonment'

HALOW (Birmingham) provides services to prisoners, their families and significant others to help them overcome the problems faced by having a family member in custody. The purpose of the charity is to provide these services essentially on humanitarian grounds but it also strongly believes in the importance of maintaining good family ties as part of the successful rehabilitation of offenders.

The charity believes these services can best be provided through the process of running Prison Visitors' Centres/ Family Pathway Centres and during the 2021/22 financial year operated three of these at: -

HMP Birmingham (Winson Green Visitors' Centre)
HMP Oakwood (Family Pathway Centre)
HMP Five Wells Visitors' Services (from October 2021)

Services provided are tailored to need and normally include: -

- A welcoming reception to the visitors at the centre
- Induction for all new visitors
- Advice on visits booking and attendance procedures
- A listening ear for visitors' concerns
- Specialist Family Support Worker(s) to assist with prisoner/family problem-solving
- Unsupervised activities for children and young people before and during visits
- Provision of children's activities for Family Days
- Quarterly Open Days for local agencies to make contact
- Access to a tea bar/cafe selling freshly prepared refreshments (or vending machines)
- Information on visiting, transport, state benefits, debt management, housing, health issues, drugs etc. by way of leaflets, group forums and one to one customised information
- Liaison with prison resettlement units about opportunities for job training available for prisoners
- Changes of clothes for children having accidents
- Baby changing facilities
- Informal book exchange library
- Christmas presents and parties for children
- Provision of participative activities for extended 'Family Interventions' visits
- Workshops for external agencies to raise awareness of issues facing prisoners' families
- Programmes for prisoners' and partners to strengthen parenting and relationships during imprisonment, for example our 'Jolly Tots' Programme of six, monthly structured visits for prisoners with children aged 0-2 years.

Children's Workers and Family Support Workers are employed at all Centres through the generosity of Charitable Trusts and Foundations. In addition, the staff and volunteers carry out administrative tasks

Doc ID: 553525305617b0af9813f2b908d73f222889917b

in accordance with HALOW (Birmingham) and prison requirements.

Chairperson's Report

The impact of the Covid-19 pandemic continued to have a devastating effect on prisoners, their children, families and significant others throughout the year. Although Covid-19 restrictions in the community eased, prison establishments continued throughout the year to operate 'Exceptional Delivery Model' (EDM) regimes, first introduced in March 2020. Robust measures included suspension of visits for much of the year. Visiting slowly returned, at first with continued use of face coverings, shorter visits duration, no physical contact and a limited number of visitors per visit. Monthly video calls, made available from mid-2020, although welcome, often brought their own technological and emotional challenges to prisoners and their families.

Deemed 'essential services', HALOW (Birmingham) continued working throughout the pandemic, adapting ways of supporting prisoners' family ties and responding flexibly to the needs of individual prison establishments. For example, providing pre/post video call family support, contacting family members to give re-assurance/ updates, as well as staffing prison visitors'/family pathway centre telephone helplines.

Trustee Board members (primarily the Chair and Vice Chair) continued to meet regularly with senior prison managers to monitor service delivery and review progress, albeit using digital technology rather than face-to-face for most of the year. Bi-weekly conference calls between Family Services Providers (nationally) and HMPPS enabled frequent Covid-19 regime changes to be communicated and implemented effectively.

HALOW (Birmingham) was awarded a place on the HMPPS National Framework Agreement (2017-2021) 'Provision of HMPPS Prisoner, Family and Significant Other Support Services (FSOS)'. Following a robust application process, HALOW successfully qualified in January 2022 for a position on the new 'Probation Services Dynamic Framework - DF.05 Family and Significant Others' (FaSO). The charity therefore continues to be recognised by MoJ/HMPPS as compliant across the key areas of quality assurance, governance and financial management.

In October 2021 we commenced a new family services contract with G4S to provide services for visitors at new-build prison HMP Five Wells (near Wellingborough). During October 2021 - January 2022 we worked with the prison SMT on mobilisation and recruitment of staff in readiness for the opening early February 2022. This new resettlement prison will accommodate 1800 prisoners with a phased intake. During the year we continued to deliver our existing Service Level Agreement (SLA) with G4S to operate the Family Pathway Centre at HMP Oakwood with the SLA reviewed annually. This resettlement prison accommodates 2100 prisoners. At HMP Birmingham we delivered our MoJ/HMPPS contract (1 July 2019 - 30 September 2021) and submitted a competitive tender through MoJ Commercial Procurement in March 2022 to continue as family services provider for the next 5/7 years. HMP Birmingham accommodates 1,028 prisoners, the majority being on remand. Having achieved the highest assessment score on quality, we were ultimately unsuccessful due to pricing issues. The contract was awarded to national charity PACT and our staff were transferred under TUPE regulations 1st October 2022. This decision ends a successful partnership with HMP Birmingham that began in the mid -1980's, bringing tremendous contract 'added-value' through, for example, the employment of HALOW Family and Children's Workers funded by the generosity of many Charitable Trusts over the years. We will continue to voice our concern that national commercial procurement is not the best way to achieve value for money and mitigates against smaller, highly experienced local/regional volunteer-led charities.

We are immensely grateful to our staff and volunteers who worked tirelessly throughout the Covid-19 pandemic and the gradual transition back to face-to-face visiting and associated services. By ensuring

Doc ID: 553525305617b0af9813f2b908d73f222889917b

our prison-based Families Helplines and family support email services remained open, families were able to contact us with their concerns about their loved ones and we were able to sign-post to community resources providing help at home, particularly when children were experiencing stress missing visits to Dad.

During 2021/22 Bridget Cameron (Vice-Chair) continued to lead on the programme of staff recruitment, training and development across the three Centres. Bridget has continued to provide senior management supervision as HR Lead Trustee and Safeguarding Designated Officer. We are committed to cascading good practice between centres and encouraging innovation; cross-centre visits between staff promote good practice and communication. This year Zoom meetings have continued to be used as an alternative during periods of restrictive prison access. During the year Bridget continued to ensure that the Employees Handbook and Policies and Procedures were kept up-to-date in line with legislative changes. The charity also continued to implement a rolling programme of staff training (primarily online this year), including Safeguarding and First Aid at Work. The charity has continued to use a national legal/HR company, Peninsula, for professional guidance.

The charity worked hard during the year to sustain income. Many Charitable Trusts developed 'Covid-Response' grant programmes during the pandemic and HALOW has appreciated assistance from a number of these, alongside support from the Government Job Retention Scheme. The majority of grants contribute towards children's activities and family support work at the prison visitors' centres as contracts/SLAs do not normally include these 'value-added' enrichment activities. During 2021/22 we received support from BBC Children in Need, AB Charitable Trust, WA Cadbury Charitable Trust, 29th May 1961 Charity, NL Awards for All, Beatrice Laing Trust, Kelly Family Trust , Michael & Shirley Hunt Charitable Trust, DCR Allen Charitable Trust, Archer Trust, Roger & Douglas Turner Charitable Trust, CB & HH Taylor 1984 Trust, Grantham Yorke Trust, John Avis Trust, Noel Buxton Trust , Leigh Trust, Baron Davenports Charity, Dumbreck Charity, Arnold Clarke Community Fund, Whitegates Children's Trust and several smaller donations.

The Real Junk Food Project Central CIC (RJFPC) volunteers will kindly provide a 'Pay As You Feel' community café at HMP Birmingham Visitors' Centre once re-opened 'post-Covid'. We are grateful to Water Orton Methodist Church for contributions of items for our community fundraising, St Michael's Church in Solihull for children's Christmas gifts at HMP Birmingham and Penkridge Methodist Church who regularly support HMP Oakwood Family Pathway Centre with volunteers, fundraising and donations of children's work resources.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

Achievements and performance

See Chairperson's Report and Finance Review. During the year:

- HALOW Family and Significant Others services were available for a total of 3,350 prisoners (HMP Oakwood: 2100; HMP Birmingham: 970; HMP Five Wells phased intake: 280).

- As Covid-19 restrictions eased gradually from mid-year, HALOW staff and volunteers provided support services and welcomed some 48,000 visitors across HMPs Birmingham, Oakwood and, from February 2022, Five Wells (37,600 adult and 10,400 child visits).

- The HALOW team at HMP Oakwood Family Pathway Centre were nominated for a prestigious Butler Trust Award and received a letter of commendation in September 2021.

- HALOW and the visits team were awarded an Outstanding Contribution Award in March 2022 by the Governor of HMP Birmingham.

Impact - Making a Difference

Whilst prison visiting remained restricted, the HALOW Annual 'Customer Satisfaction' Survey was postponed. However, we assisted with Family Forum events on Zoom where both the prison senior management and HALOW were able to engage with our service users informally and raise issues of unmet need that are taken on board (where possible within the prison environment). Informal feedback from families throughout the year has been consistently positive, with families really pleased we were able to 'reach out' to them to communicate information, particularly about the safety of their loved ones in prison, and ask them if they need any help.

HALOW hosted a Birmingham University Professional Skills Placement student, Ellie Perkin, September 2021 - Jan. 2022 who was able to research the impact of Covid-19 on prisoners' families and the services we provide.

Children Visiting Prison

A recent Report estimated some 312,000 children a year in England and Wales are affected by parental imprisonment. Our children's activities and specialist teams of Children's Workers at both prisons are hugely valued by prisoners and family members.

Our programme of activities for children leads to:

- Maintained and improved family relationships
- Reduced stress/anxiety levels
- Increased resilience
- Provides fun and interest in what could be seen as a stressful and daunting experience.

Whilst visiting was not possible, alternative projects included the creation of activity packs, often tailored to the needs of individual children from information gathered on phone calls to the family. From children's feedback, receiving these in the post was clearly appreciated. For example, "I really liked the pack and it had a hot chocolate in it"; "Oh wow look what we have got"; "We've had the most fun doing this in ages".

It is a key priority for HALOW to secure charitable project funding to employ our teams of specialist children's workers to provide structured, age-appropriate activities during visits and, particularly, for the whole family to join in during extended 'Family Day' visits. These help children express their feelings through arts & crafts and allow prisoners to be 'Dad', as summarised in our HMP Oakwood children's work Annual Report:

Doc ID: 553525305617b0af9813f2b908d73f222889917b

"Whilst working with and observing children with their dads, we know that by creating the right environment, and by providing the right tools and resources to work together, men become fathers first, and enjoy the freedom of having fun with their children, within the constraints of the prison setting. We have also seen how this provides a role-modelling effect - which almost gives all dads the 'permission' to become a father during the visit. We have seen first-hand the positive impact this has on the children".

Contribution to Government Policy and Partnership Working

We continued as an active member of CLINKS, the national Criminal Justice third sector umbrella organisation. HALOW continued to attend regular Conference Calls with HMPPS Head of Family Services and all FSOS providers across the prison estate to coordinate operational responses and foster mutual collaboration during the pandemic. HALOW also continued as a member of Birmingham Voluntary Service Council (BVSC) and the National Council for Voluntary Organisations (NCVO).

Doc ID: 553525305617b0af9813f2b908d73f222889917b

Financial review

The lock-down restrictions remain intermittently in place throughout the 2021/22 financial year at our visitors' centres. Once the semblance of normality was introduced, the centres were required to 'get back up in full swing.' Fully staffed centres became a priority as the number of visits, extended 'family days' and other interventions returned to pre-Covid-19 volume with a phased introduction to ensure health & safety remained paramount. This did increase costs during implementation, with extra administration and staff hours worked at the centres to execute the phased return.

During the pandemic, contract prices remained static with no re-negotiations of the contract fees during this period. The repercussions of no index-linked uplifts meant increased costs which were met by HALOW. Staffing cost rose during the financial year with, for example. minimum wage increases which are a legal obligation and recently have been awarded on an annual basis. However, with 'Covid Response' Grants received, along with a generous unrestricted grant of £15k from the AB Charitable Trust, HALOW was able to sustain the extra costs incurred, including increased charity administration costs associated with both Commercial Procurement (HMP Birmingham) and the mobilisation costs associated with setting up a new service (HMP Five Wells).

One of the many issues which the pandemic brought was the need to use 'Zoom' rather than face-to-face interviews for recruiting to new posts or replacing staff who had left or changed their post in the organisation. This change did not benefit HALOW and a number of recruitment drives proved unsatisfactory. Once the overall position eased, the re-introduction of face-to-face interviewing resumed. However, it has remained challenging this year to attract suitable applicants to some posts. This has resulted in both increased recruitment administration and advertising costs. Recruitment delay gaps were bridged with overtime, staff secondment and agency staff which were employed to ensure staffing levels were met and lone working did not occur. Funding from Charitable Trusts and Foundations for un-filled posts carried forward to 2022/23 when the posts were filled. The number of posts HALOW funds through charitable grants increased during 2021/22 with the additional visitors' centre contract; thus, fund raising is a priority as we enter 2022/23.

Reserves Policy

The total unrestricted reserves at the end of 2021/22 were circa £137,000 which is an increase on 2020/21 when reserves stood at circa £111,300. This level of reserves maintains the level of approximately three months operational costs. Costs and staff increased in the later quarter of the financial year with the addition of the new Contract to operate the Visits Centre at HMP Five Wells won during 2021/22. Keeping approximately three months unrestricted funds remains a priority of the Trustee on the Board.

Going Concern

HALOW (Birmingham) Trustee Board continued to run a majority of meetings via Zoom to ensure the charity business continued without breaks and uphold health and safety for the Board. They have reasonable expectations that the charity will be able to continue as a going concern for the twelve-month period from the date of signing the 2021/22 Financial Statements and Director's Report November 2022. The Board remains vigilant in reviewing available income and adjusting expenditure to keep within our means.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

Plans for future periods

HALOW (Birmingham) has over 30 years' experience providing support to prisoners' families and a reputation for consistent, high-quality services that we recognise is due largely to the immense dedication of our managers, support staff and volunteers. During 2021/22 staffing costs again rose (including Automatic Enrolment Pension, Minimum and Living Wage commitments). As a Board we recognise the challenge of meeting our costs but have been encouraged by the positive and generous support we have received from charitable trusts this year. Over the past year we have continued to work hard to stabilise our reserves despite the challenge of rising costs.

We continue to explore diversifying our activities to include, not only visitors' centres, but also other important aspects of support for prisoners and their families upon release. There is much work to be done in the community, with opportunities to work collaboratively. Covid-19 impacted families of people in prison particularly hard. Our HALOW teams have demonstrated dedication, flexibility and adaptability throughout the year, working innovatively with prisons to ensure we offer hope to families and the best service we can despite regime restrictions.

We worked during January - March 2022 on preparing and submitting our MoJ/HMPPS Commercial Procurement tender to continue operating family services at HMP Birmingham. In June 2022 we were informed our tender was unsuccessful due to the way we had presented our financial offer (as indicated in the Guidance) to include activities in the Specification we intended to fund 'in-kind' and through securing charitable grant funding outside the published Contract Price per prison establishment. In response to our letter raising our concerns about aspects of the competition, the MoJ wrote: "The service HALOW has provided over the years is really valued by HMPPS and the outcome of the tender is not a reflection on the services that have been provided to date'. CLINKS are undertaking a national review to which HALOW has contributed. We hope this will address some of the obstacles the Commercial Procurement route poses for smaller, established, volunteer-led charities like HALOW.

We remain optimistic for the future going forward. Our services are highly regarded by prison establishments and we continue to receive generous support from Charitable Trusts and Foundations which recognise the difference our small, volunteer-led charity can make to prisoners, their children and families. We have been excited to work with G4S establishing new services at HMP Five Wells and intend to increase our fund-raising efforts to ensure we can employ strong teams of Family Support and Children's Workers and sustain these posts over time.

Risks

The charity is exposed to three major areas of risk - security, health and safety, and commercial risks. All employees and volunteers in the visitors' centres (who may on occasions work within the prison boundaries) are subject to Disclosure and Barring Service (DBS) enhanced checks. They also complete the prison vetting. Employees attend Safeguarding and First Aid at Work.

As part of our Strategic Review process, we consider in detail most of the risks we believe we face. The key ones are as follows: -

Diversity of Funding Sources - We have identified over- reliance on public sector contracts as a potential risk as contracts are time-bound and subject to regular tendering. To help mitigate risk we have increased our efforts to approach charitable trusts for grant aid and made more contacts with local employers to expand our potential pool of Board members and also to maximise the benefits offered through Corporate Social Responsibility (CSR).

Doc ID: 553525305617b0af9813f2b908d73f222889917b

Key Employees and Trustees - We remain very dependent on certain members of our Trustees team for regular management procedures and would find these very difficult to replace in the short term. To counter risk, we take active steps to increase the number of our trustees, including advertisement locally, regionally and nationally.

Legal Risk - Employment and work place legislation has expanded considerably over recent years. It is challenging for charity trustees in the sector to keep up to date with such changes on a part time voluntary basis. We thus take out an annual contract for employment legislative advice and legal cover from a leading national business services provider. This provides us with independent advice on both employment and health and safety matters.

The trustees' annual report and the strategic report were approved on 30 November 2022 and signed on behalf of the board of trustees by:



Jane Catherine Bailey
Trustee

Doc ID: 553525305617b0af9813f2b908d73f222889917b

HALOW (Birmingham)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of HALOW (Birmingham)

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of HALOW (Birmingham) ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Doc ID: 553525305617b0af9813f2b908d73f222889917b

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rachel Bignell ACA ACCA

Rachel Bignell ACA ACCA
Independent Examiner

BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

30 November 2022

Doc ID: 553525305617b0af9813f2b908d73f222889917b

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds** £	2021 Total funds £
Income from					
Donations and grants	**5**	15,000	96,647	111,647	98,208
Charitable activities	**6**	353,298	–	353,298	300,398
Investment income	**7**	436	–	436	885
Total income		368,734	96,647	465,381	399,491
Expenditure					
Expenditure on Charitable activities	**8**	342,621	89,379	432,000	369,277
Total expenditure		342,621	89,379	432,000	369,277
Net income and net movement in funds		26,113	7,268	33,381	30,214
Reconciliation of funds					
Total funds brought forward		111,377	30,575	141,952	111,738
Total funds carried forward		137,490	37,843	175,333	141,952

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 24 form part of these financial statements.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**13**	420	790
Current assets			
Debtors	**14**	64,241	43,392
Investments	**15**	21,986	21,986
Cash at bank and in hand		117,199	93,010
		203,426	158,388
Creditors: amounts falling due within one year	**16**	28,513	17,226
Net current assets		174,913	141,162
Total assets less current liabilities		175,333	141,952
Funds of the charity			
Restricted funds		37,843	30,575
Unrestricted funds		137,490	111,377
Total charity funds	**17**	175,333	141,952

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These 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 board of trustees and authorised for issue on 30 November 2022, and are signed on behalf of the board by:

Jane Catherine Bailey
Trustee

Bridget Kathleen C Cameron, BEM
Trustee

The notes on pages 16 to 24 form part of these financial statements.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	33,381	30,214
Adjustments for:		
Depreciation of tangible fixed assets	370	311
Other interest receivable and similar income	(436)	(885)
Changes in:		
Trade and other debtors	(20,849)	(5,021)
Trade and other creditors	11,287	2,676
Cash generated from operations	23,753	27,295
Interest received	436	885
Net cash from operating activities	24,189	28,180
Cash flows from investing activities		
Purchase of tangible assets	–	(529)
Purchases of other investments	–	(358)
Net cash used in investing activities	–	(887)
Net increase in cash and cash equivalents	24,189	27,293
Cash and cash equivalents at beginning of year	93,010	65,717
Cash and cash equivalents at end of year	117,199	93,010

The notes on pages 16 to 24 form part of these financial statements.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Martin's Youth & Community Centre, Gooch Street, Highgate, Birmingham, B5 7HE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The Charity is exempt from taxation on income and gains on investments.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

3. Accounting policies ***(continued)***

Fund accounting

In order to differentiate the availability of funds they are categorised according to the following definitions:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and include designated funds which represent amounts set aside for specific purposes.

Restricted funds are subjected to restrictions on expenditure imposed by the donor.

Incoming resources

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured accurately.

Voluntary income is recognised as above except where the income is subject to conditions that require a level of performance before the charity is entitled to the funds, when the income is deferred and not recognised until either those conditions are met, or the fulfillment of those conditions is wholly within the control of the Charity and it is probable those conditions will be fulfilled in the reporting period.

Grants specifically for the provision of services to be provided as part of the charitable activities or services to beneficiaries are accounted for on the basis of amounts receivable for the year.

Interest arising on cash balances is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the bank.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement is required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on the accruals basis, inclusive of any value added tax which cannot be recovered.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	33% straight line

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and grants

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	**£**	**£**
BBC Children In Need	–	18,375	18,375
W.A. Cadbury Charitable Trust	–	15,000	15,000
The Archer Trust	–	3,000	3,000
Awards for All	–	10,000	10,000
The Kelly Family Trust	–	5,000	5,000
Michael & Shirley Hunt Ch. Trust	–	5,000	5,000
Beatrice Laing Trust	–	5,000	5,000
29th May 1961 Charitable Trust	–	5,000	5,000
AB Charitable Trust	15,000	–	15,000
DCR Allen Charitable Trust	–	5,000	5,000
Coronavirus Response	–	8,988	8,988
Smaller Donations and Grants	–	16,135	16,135
Other Income	–	149	149
	15,000	96,647	111,647

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
BBC Children In Need	–	41,218	41,218
Heart of England Community Foundation	–	12,900	12,900
Rotary Foundation	–	3,000	3,000
The Schroder Charity Trust	–	4,000	4,000
The James Beattie Charitable Trust	–	2,000	2,000
Whitegate Children's Trust	–	1,000	1,000
CB & HH Taylor 1984 Trust	–	2,000	2,000
Souter Charitable Trust	–	3,000	3,000
Coronavirus Response	–	27,799	27,799
Smaller Donations and Grants	–	1,291	1,291
The Henry Payne Fund	–	1,000	1,000
Smaller Donations and Grants	–	562	562
	-	98,208	98,208

Doc ID: 553525305617b0af9813f2b908d73f222889917b

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
G4S/MoJ Prison Visitors'/Family Pathway Centre Services	353,298	353,298	300,398	300,398

7. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	436	436	885	885

8. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Staff and related costs	309,246	83,117	392,363
Rent and rates	3,350	–	3,350
Stationery and office expenses	2,253	–	2,253
Insurance	981	–	981
Training and conferences	-	1,970	1,970
Independent examination	2,575	–	2,575
Telephone and internet	2,373	-	2,373
Christmas and other activities	616	4,292	4,908
Depreciation	370	–	370
Trustees expenses	2,001	–	2,001
Human Resources	5,472	–	5,472
Advertising/Recruitment	2,105	–	2,105
Sundry Visitors Centre Costs	9,874	–	9,874
Miscellaneous	1,346	-	1,346
Bank charges	59	–	59
	342,621	89,379	432,000

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Staff and related costs	256,432	79,912	336,344
Rent and rates	3,000	–	3,000
Stationery and office expenses	1,371	–	1,371
Insurance	671	–	671
Training and conferences	2,941	706	3,647
Independent examination	2,580	–	2,580
Telephone and internet	1,880	3,480	5,360
Christmas and other activities	2,082	3,540	5,622
Depreciation	311	–	311
Trustees expenses	1,823	–	1,823
Human Resources	2,815	–	2,815
Advertising/Recruitment	118	–	118
Sundry Visitor Centre Costs	710	–	710
Miscellaneous	4,843	-	4,843
Bank charges	62	–	62
	281,639	87,638	369,277

Doc ID: 553525305617b0af9813f2b908d73f222889917b

8. Charitable activities *(continued)*

A breakdown of the unrestricted fund expenditure by activity can be seen below:

	Visitors Centre £	Governance £	**Total unrestricted fund expenditure 2022 £**
Staff and related costs	294,197	15,049	309,246
Rent and rates	3,000	350	3,350
Stationery and office expenses	2,253	-	2,253
Insurance	981	-	981
Training and conferences	-	-	-
Independent examination	-	2,575	2,575
Telephone and internet	2,373	-	2,373
Christmas & other activities	616	-	616
Depreciation	370	-	370
Trustees' expenses	-	2,001	2,001
Miscellaneous	18,313	484	18,797
Bank charges	-	59	59
	322,103	20,518	342,621

	Visitors Centre £	Governance £	**Total unrestricted fund expenditure 2021 £**
Staff and related costs	242,746	13,686	256,432
Rent and rates	3,000	-	3,000
Stationery and office expenses	1,371	-	1,371
Insurance	671	-	671
Training and conferences	2,941	-	2,941
Independent examination	-	2,580	2,580
Telephone and internet	1,880	-	1,880
Christmas & other activities	2,082	-	2,082
Depreciation	311	-	311
Trustees expenses	-	1,823	1,823
Miscellaneous	8,457	29	8,486
Bank charges	-	62	62
	263,459	18,180	281,639

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	370	311

Doc ID: 553525305617b0af9813f2b908d73f222889917b

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	800	770
Other financial services	1,775	1,810
	2,575	2,580

11. Staff costs

Staff costs were analysed as follows:

	2022	2021
	£	£
Salaries and wages	369,806	313,252
Social security costs	15,498	14,668
Pension contributions	8,052	8,424
	393,356	336,344

The average head count of employees during the year was 20 (2021: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Total head count of staff	20	19

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

The Trustees all give freely their time and expertise without any form of remuneration or other benefit. Two Trustees (2021: Two) received travel expenses during the year amounting to £2,001 (2021: £1,823).

Doc ID: 553525305617b0af9813f2b908d73f222889917b

13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021 and 31 March 2022	1,728
Depreciation	
At 1 April 2021	938
Charge for the year	370
At 31 March 2022	1,308
Carrying amount	
At 31 March 2022	420
At 31 March 2021	790

14. Debtors

	2022 £	2021 £
Trade debtors	64,124	38,397
Prepayments and accrued income	117	93
Other debtors	–	4,902
	64,241	43,392

15. Investments

	2022 £	2021 £
Other investments	21,986	21,986

Other investments relates to a bank fixed term bond.

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Social security and other taxes	7,418	1,864
Other creditors	21,095	15,362
	28,513	17,226

Doc ID: 553525305617b0af9813f2b908d73f222889917b

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Transfer of Funds	Income	Expenditure	**At 31 March 2022**
	£	£	£	£	**£**
Unrestricted fund	111,377	-	368,734	(342,621)	**137,490**

	At 1 April 2020	Transfer of Funds	Income	Expenditure	At 31 March 2021
	£	£	£	£	£
Unrestricted fund	91,733	-	301,283	(281,639)	111,377

Restricted funds

	At 1 April 2021	Transfer of Funds	Income	Expenditure	**At 31 March 2022**
	£	£	£	£	**£**
Restricted Fund	30,575	-	96,647	(89,379)	**37,843**

	At 1 April 2020	Transfer of Funds	Income	Expenditure	At 31 March 2021
	£	£	£	£	£
Restricted Fund	20,005	-	98,208	(87,638)	30,575

Restricted funds can be analysed as follows:

	Opening balance	Incoming resources	Outgoing resources	Closing balance
	£	**£**	**£**	**£**
BBC Children in Need	24,415	18,375	(20,948)	21,842
Rotary Foundation	3,000	–	(3,000)	–
Local Giving	160	-	(295)	–
Souter Charitable Trust	3,000	–	(3,000)	–
Awards for All	–	10,000	(10,000)	–
Arnold Clarke Community Fund	–	1,000	–	1,000
Baron Davenport's Charity	–	1,000	(1,000)	–
Beatrice Laing Trust	–	5,000	(5,000)	–
CB & HH Taylor 1984 Trust	–	2,000	(2,000)	–
DCR Allen Charitable Trust	–	5,000	(5,000)	–
Dumbreck Charity	–	1,000	–	1,000
Grantham Yorke Trust	–	2,000	(2,000)	–
The Kelly Family Trust	–	5,000	(5,000)	–
The Lillie Johnson Trust	–	500	–	500
Noel Buxton Trust	–	2,000	(2,000)	–
Roger & Douglas Turner Trust	–	2,000	–	2,000
Fund Raising & Local Giving	–	284	(284)	–
Whitegates Children's Trust	–	1,000	–	1,000
The Sydney Black Charitable Trust	–	500	–	500
The Archer Trust	–	3,000	–	3,000
The John Avins Trust	–	2,000	–	2,000
The Leigh Trust	–	1,000	(1,000)	–
The Michael & Shirley Hunt Cht. Trust	–	5,000	(5,000)	–
The 29th May 1961 Charitable Trust	–	5,000	–	5,000
The WA Cadbury Charitable Trust	–	15,000	(15,000)	–
Coronavirus Response	–	8,988	(8,988)	–
	30,575	96,647	(89,380)	37,842

Doc ID: 553525305617b0af9813f2b908d73f222889917b

17. Analysis of charitable funds *(Continued)*

The restricted funds comprise the unexpired balances of donations and grants held on trust to be applied for specific purposes as follows:

The 29th May 1961 Charitable Trust - funding for the family resilience project at HMP Oakwood.

Arnold Clarke Community Fund; Dumbreck Charity; Lillie Johnson Trust; Roger & Douglas Turner Trust; Whitegates Children's Trust; Sydney Black Charitable Trust; the Archer Trust; the John Avins Trust and the 29th May 1961 Charitable Trust to help the children in HALOW's care to ensure the relief of young persons who through poverty, deprivation or abuse, are in conditions of need, hardship or distress. BBC Children in Need - 2 grants funding for 2 P/T and 1 F/T children's workers (HMPs Birmingham and Oakwood) to provide help and support for disadvantaged children and young people.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	420	–	420
Current assets	149,539	24,381	173,920
Net assets	149,959	24,381	174,340

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	790	–	790
Current assets	110,587	30,575	141,162
Net assets	111,377	30,575	141,952

19. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	**At 31 Mar 2022 £**
Cash at bank and in hand	93,010	24,189	117,199
Current asset investments	21,986	–	21,986
	114,996	24,189	139,185

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	3,000	3,000

21. Related parties

No trustee or other person connected with the charity had any personal interest in any contract or transaction entered into by the Charity during the year. The Trustees are not aware of any related party transactions requiring disclosure.

Doc ID: 553525305617b0af9813f2b908d73f222889917b

HALOW (BIRMINGHAM)

England & Wales - Charity number 1150445

Accounts

COMPANY REGISTRATION NUMBER: 08248116
CHARITY REGISTRATION NUMBER: 1150445

HALOW (Birmingham)

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

BSN ASSOCIATES LIMITED
Chartered accountants
BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

HALOW (Birmingham)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

	Pages
Trustees' annual report (incorporating the director's report)	1 to 10
Independent examiner's report to the trustees	11 to 12
Statement of financial activities (including income and expenditure account)	13
Statement of financial position	14
Statement of cash flows	15
Notes to the financial statements	16 to 24

HALOW (Birmingham)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	HALOW (Birmingham)
Charity registration number	1150445
Company registration number	08248116
Principal office and registered office	St Martin's Youth & Community Centre Gooch Street Highgate Birmingham B5 7HE
The trustees	
	Jane Catherine Bailey Bridget Kathleen C Cameron, BEM Veronica Naomi Palgrave Natalie Allen Gavin Nagra (Appointed 28 July 2021)
Company secretary	Louise Spink
Independent examiner	Rachel Bignell ACA ACCA BSN Associates Limited 3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

Structure, governance and management

Trustee board members are appointed for a year and normally offer themselves for re-appointment on an annual basis. New members may be persons personally recommended by a trustee board member and then invited for interview by the rest of the board or the post is advertised through local or national networks and media outlets. There are procedures available for the induction and training of new board members.

The board formally meets approximately seven times per year. The previous meeting's minutes, visitors' centre reports, HR report and a finance report are issued to members before the meeting. As well as the members, the Finance Manager attends most of the meetings. The Charity engages a Finance Manager; Louise Spink, on a part time basis and who is self- employed. Louise Spink has been appointed Company Secretary for the charitable company and, as part of this role, ensures regulatory compliance is is maintained. Also invited as minute taker is our part-time Charity Administrator, Debbie Smith (formerly Johnson).

Key members of staff include: -

Sharon Earley & Najuma Mohammed:	Co-Managers, HMP Birmingham Visitors' Centre
Robert Wild:	Manager, HMP Oakwood Family Pathway Centre
Clare Gallagher:	Deputy Manager, HMP Oakwood Family Pathway Centre

Prison Visitors' Centres/Family Pathway Centres are run on a day-to-day basis by the centre managers. All strategic issues, HR matters and finance are decided by the Board of Directors with the assistance of the P/T Finance Manager. Managers and specialist staff teams are able to meet as required to, for example, exchange good practice. The part-time Charity Administrator, Debbie Smith, works flexibly on a self-employed basis and, as part of her role, takes Board Minutes. The charity appointed a new P/T Funding Officer, Sophia Ireland, in December 2020.

Provision of Charitable Activities for the Public Benefit

HALOW (Birmingham) expends all grants and donations received on activities that are undertaken solely for the public benefit. The charity offers a range of support to prisoners', their family and significant others, provided primarily at prison visitors' centres. The charity also undertakes an annual visitors' survey, regular service user forum meetings and research projects. These enable the charity to gauge needs, assess customer satisfaction and work with prisons to respond accordingly.

Public Benefit Statement

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and activities

The Charitable Objects of HALOW (Birmingham), amended by Extraordinary Board Meeting 21st August 2019 are:

a) To relieve poverty, sickness and distress among prisoners, ex-offenders, their families and significant others in need of such relief, and

b) To advance education by research into domestic issues relating to prisoners, ex- offenders, their families and significant others, and disseminate the useful results of such research.

Mission Statement: 'Our mission is to support prisoners, their children, families and significant others build, develop and strengthen their relationships and well-being whilst separated by imprisonment'

HALOW (Birmingham) provides services to prisoners, their families and significant others to help them overcome the problems faced by having a family member in custody. The purpose of the charity is to provide these services essentially on humanitarian grounds but it also strongly believes in the importance of maintaining good family ties as part of the successful rehabilitation of offenders. The report produced by Lord Farmer in 2017 emphasises the importance of this approach.

The charity believes these services can best be provided through the process of running Prison Visitors' Centres/ Family Pathway Centres and during the 2019/20 financial year operated two of these at: -

HMP Birmingham (Winson Green Visitors' Centre)
HMP Oakwood (Family Pathway Centre)

Services provided will normally include: -

- A welcoming reception to the visitors at the centre
- Induction for all new visitors
- Advice on visits booking and attendance procedures
- A listening ear for visitors' concerns
- A specialist Family Support Worker to assist with prisoner/family problem-solving- Quarterly Open Days for local agencies to make contact
- Access to a tea bar/cafe selling freshly prepared refreshments (or vending machines)- Information on visiting, transport, state benefits, debt management, housing, health issues, drugs etc. by way of leaflets, group forums and one to one customised information - Liaison with prison resettlement units about opportunities for job training available for prisoners - Unsupervised activities for children and young people - Changes of clothes for children having accidents- Baby changing facilities - Informal book exchange library - Christmas presents and parties for children- Provision of children's activities for Family Days
- Provision of participative activities for extended 'Family Interventions' visits- Workshops for external agencies to raise awareness of issues facing prisoners' families- Programmes for prisoners' and partners to strengthen parenting and relationships during imprisonment

Children's Workers and Family Support Workers are employed at both centres. Additional funding has been provided by Charitable Trust grants for some of these activities (for example, BBC Children in Need, Heart of England Community Foundation, the CB & HH Taylor 1984 Trust, Awards for All, the Schroder Trust, the Rotary Foundation, the Souter Charitable Trust and the James Beattie Charitable Trust). In addition, the staff and volunteers carry out administrative tasks in accordance with HALOW (Birmingham) and prison requirements.

Chairperson's Report

The past year has been unprecedented with the Covid-19 pandemic having a devastating effect on the prisoners, their children, families and significant others. From the end of March 2020, prison establishments moved to an 'Exceptional Delivery Model' (EDM) with robust measures in place to protect staff and prisoners. The EDM necessitated the temporary closure of visits to prisoners for much of the year. Deemed 'essential services', HALOW (Birmingham) continued throughout the pandemic to work with HM Prison and Probation Service (HMPPS) and G4S to provide adapted family support services from HMP Birmingham Visitors' Centre and HMP Oakwood Family Pathway Centre. Trustee Board members (primarily the Chair and Vice Chair) continued to meet regularly with senior prison managers to monitor service delivery and review progress, albeit using digital technology rather than face-to-face. Bi-weekly conference calls between Family Services Providers (nationally) and HMPPS enabled frequent Covid-19 regime changes to be communicated and implemented effectively. Through the year our staff have continued to provide support to prison residents and their families, albeit in different ways in response to the restrictions necessitated by Covid-19.

HALOW (Birmingham) was awarded a place on the HMPPS National Framework Agreement (2017-2021) 'Provision of HMPPS Prisoner, Family and Significant Other Support Services (FSOS)' and is therefore recognised by HMPPS as compliant across the key areas of quality assurance, governance and financial management. During the year we continued to deliver our existing Service Level Agreements (SLA) with G4S to operate the Family Pathway Centre at HMP Oakwood with the SLA reviewed annually. At HMP Birmingham our MoJ/HMPPS contract (1 July 2019 - 30 September 2021) was varied to reflect alternative 'Covid-response' provision.

We are immensely grateful to our staff and volunteers who worked tirelessly throughout all the Covid-19 national lockdowns. By ensuring our prison-based Families Helplines and family support email services remained open, families were able to contact us with their concerns about their loved ones and we were able to sign-post to community resources providing help at home, particularly when children were experiencing stress missing visits to Dad. We worked with prison establishments to set up 'courtesy calls' to 700+ families to reassure them about safety within prisons and also assisted with video calling (Purple Visits) initiated by prisons August 2020 to offer at least one ½ hour video call with families. At HMP Oakwood we provided 'post-Purple Visit' support to prisoners' through in-cell telephone calls made by our Family Support worker.

During 2020/21 we were able to upgrade our website and design a digital elephant kiosk 'Information Hub' that will be used at HMP Birmingham Visitors' Centre once fully re-opened. We are grateful to the Heart of England Community Foundation 'Doing Things Differently' Fund who funded this work. Other Covid-Response grants supported a Mobile Phone Helpline (Birmingham City Council), family support (Awards for All), and children's work (The Schroder Trust).

During 2020/21 Bridget Cameron (Vice-Chair) continued to lead on the programme of staff recruitment, training and development across both Centres. Bridget has continued to provide senior management supervision as HR Lead Trustee and Safeguarding Designated Officer. We are committed to cascading good practice between centres and encouraging innovation; cross-centre visits between staff promote good practice and communication; this year Zoom meetings have been used as an alternative. During the year Bridget continued to ensure that the Employees Handbook and Policies and Procedures were kept up-to-date in line with legislative changes. The charity also continued to implement a rolling programme of staff training (primarily online this year), including Safeguarding, First Aid at Work and Health & Safety. The charity has continued to use a national legal/HR company for professional guidance.

The charity worked hard during the year to sustain income. Many Charitable Trusts suspended normal

grant-giving in favour of urgent Covid-Response programmes. HALOW was successful in securing a number of these grants and was grateful to the Job Retention Scheme to support staff where funding was at risk. The majority of grants contribute towards children's activities and family support work at the prison visitors' centres as contracts/SLAs do not normally include these 'value-added' enrichment activities. During 2020/21 we received support from BBC Children in Need, the Heart of England Community Foundation, the Rotary Foundation, Schroder Charity Trust, James Beattie Charitable Trust, CB & HH Taylor 1984 Trust, Souter Charitable Trust, Whitegates Children's Trust and several smaller donations. Our partnership (started 2018) with Newbigin Community Trust to provide a community café and advocacy at Visitors' Centre at HMP Birmingham was 'put on hold' whilst the Centre was closed to the public. We are grateful to Water Orton Methodist Church for contributions of items for our community fundraising, the Real Junk Food Project Central (RJFPC) 'Pay as You Feel' Tuesday meals at HMP Birmingham Visitors' Centre (currently suspended due to Covid), St Michael's Church in Solihull for children's Christmas gifts at HMP Birmingham and Penkridge Methodist Church who regularly support HMP Oakwood Family Pathway Centre with volunteers, fundraising and donations of children's work resources.

Staff continued to work collaboratively with prisons throughout very difficult circumstances to develop alternative and innovative ways to further strengthen family ties. For example, although extended 'Family Day' visits were not possible due to Covid-19, staff developed innovative projects where children could express their feelings through arts and crafts activities completed at home and sent into Dad.

During the twelve-month period April 2020 - March 2021 our staff and volunteers provided support to assist 970 prison residents at HMP Birmingham and 2100 residents at HMP Oakwood to maintain family ties during the pandemic. During the year there were short periods at both prisons where Covid-restricted visits occurred but, for the main part, visiting was suspended in line with government regulations.

At HMP Birmingham our contract includes the significant role of booking domestic (social) and legal visits for the prison. During 2020/21 our staff team continued this service, adapted to include video call booking. Legal visits (Covid-19 compliant face-to-face and video link calls) continued throughout the year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

See Chairpersons' Report and Finance Review.

Impact - Making a Difference: With prison visiting temporarily suspended the Annual 'Customer Satisfaction' Survey was postponed. However, we assisted with Family Forum events on Zoom where both the prison senior management and HALOW were able to engage with our service users informally and raise issues of unmet need that are taken on board (where possible within the prison environment). Informal feedback from families throughout the year has been positive, with families really pleased we were able to 'reach out' to them during the lockdown to communicate information, particularly about the safety of their loved ones in prison, and ask them if they need any help.

Comments made by prisoner's families include:

"Just a message to say thank you so much ...The children really loved the gifts ..it has cheered them up so much" (Parent receiving arts & crafts activity pack for children to create something for Dad).

"Prison is a difficult place, with daily challenges I never thought I would face. You come to expect disappointments and it is easy to lose hope so thank you for your part in making something go right for me!" (Prison resident supported through a family issue).

We published our first IMPACT Report in January 2020. In this we highlighted Case Studies from our Birmingham University Research project that explored the anxiety and stress faced by prisoners' families; the emotional impact on children visiting Dad in prison and the social isolation and low self-esteem families can experience. Our second IMPACT Report being prepared with assistance from a Birmingham University research student will focus on the impact of Covid-19.

Children Visiting Prison

A recent Report estimated some 312,000 children a year in England and Wales are affected by parental imprisonment. Our children's activities and specialist teams of Children's Workers at both prisons are hugely valued by prisoners and family members.

Our programme of activities for children leads to:

- Maintained and improved family relationships
- Reduced stress/anxiety levels
- Increased resilience
- Provides fun and interest in what could be seen as a stressful and daunting experience.

Whilst visiting was not possible, alternative projects included:

- 2020 'Card for Dad' project which saw 160 children receive packs to decorate and send cards to their dad at HMP Birmingham during lockdown in May 2020. This project enabled dads and their children to feel more connected.

-During May-August 2021, an estimated 250 activity packs were created for children. Our children's workers at HMP Oakwood tailored the packs to the child from information gathered on phone calls with the families.

Maintaining Relationships

Examples of alternative services offered whilst visits were unavailable:

- Mobile Phone Family Support Helpline at HMP Birmingham to offer emotional and practical support 700+ courtesy calls were made to families during lockdowns to offer reassurance, answer any concerns about prison conditions and signpost to community resources if needed.
- HALOW supported 150+ prison residents through in-cell 'post- video call' contact at HMP Oakwood and gave assistance on any family issues that arose. These video calls improved relations between the resident and their family as it encouraged them to share achievements and experiences. In addition at HMP Oakwood, we created personalised calendars for residents as well as Valentine's Day card packs and 'Send Christmas Home' packs which allowed the residents to create cards to send to their families. This type of activity has promoted family relationships and encouraged them to feel more connected while having limited contact.

Practical Advice

Examples of projects undertaken whilst visits were not available:

- We created a Covid-response directory of community services to signpost those in need of debt advice, food bank and other vital services. -Acting as the single point of contact for family members and significant others, providing information packs (in a range of community languages). - Producing an eNewsletter to keep prisoners' families and significant others informed about the prison regime during Covid-19 and containing uplifting quotes, activity pages for children etc.

Contribution to Government Policy and Partnership Working

We continued as an active member of CLINKS, the national Criminal Justice third sector umbrella organisation.

As Covid-19 regimes have evolved, HALOW has been attending Conference Calls bi-weekly with HMPPS Head of Family Services and all FSOS providers across the prison estate to coordinate operational responses and foster mutual collaboration. HALOW also continued as a member of Birmingham Voluntary Service Council (BVSC) and the National Council for Voluntary Organisations (NCVO).

Financial review

The financial year started with the first national Covid-19 lockdown. These unprecedented times meant HALOW faced many challenges; our priority from 'Day One' was to assess how families could maintain contact with their loved ones to ensure family relationships were preserved during these difficult times when prison visiting was temporarily unavailable.

Many factors evolved during the year which had an effect on finances. Visitors'/Family Pathway Centres were temporarily closed; some staff had to work from home; and, as an 'essential service', HALOW was required to provide limited staff to work on-site throughout all national and prison lockdowns. In addition, HALOW assisted with the development of new ways to help families maintain contact with loved ones in prison, for example, video calls introduced July/August 2020. Combined with these issues, recruiting new staff was challenging e.g., Zoom (rather than face-to-face) interviews, induction, training etc. These factors meant Restricted funding already received could not be spent at this time. Furthermore, unplanned expenditure to set up ecommerce and digital communications put a strain on budgets.

We were fortunate that the development of different remote links and online training for staff enabled full staffing employment to be maintained, with only short periods where some staff normally funded by Charitable Trust grants were furloughed. Families had new ways contacting loved ones and HALOW staff at the prisons. Funders were aware of the need to adapt services during the pandemic and Covid-19 Response grants were quickly turned round which was hugely appreciated and enabled HALOW to develop and implement changes.

The year ended with overall Reserves increasing by £30,000. The major reason was the overall staffing costs being down by 6% from 2019-20. This was due primarily to delaying appointment of a Senior Children's Worker who left during lockdown and overtime costs being down due to Centres being temporarily closed and staff working from home for long periods. The knock-on effect (with travel and closure restrictions) gave some saving which offset the central administration costs which increased due to greater remote coordination required. On the 'plus' side, the government furlough Job Retention Scheme enabled HALOW to keep all staff in employed throughout the pandemic, keeping experienced staff on the books rather than making redundancies. There was a cost to developing 'alternative family support' services for prisoners' families and significant others. However, at times when charitable grants were low, furlough payments helped to bridge this gap.

Reserves Policy

The total unrestricted reserves at the end of 2020/21 were £111,377. We aim to hold at least three months operational costs as our minimum reserve fund and the Trustee Board continue to monitor and maintain this over the coming years.

Going Concern

HALOW (Birmingham) Trustee Board changed to Zoom meetings to ensure the charity business continued without breaks throughout these unpresented times. They have reasonable expectation that the charity will be able to continue as a going concern for the twelve-month period from the date of signing the 2021/22 Financial Statements and Director's Report November 2021. The Board remains vigilant in reviewing available income and adjusting expenditure to keep within our means.

Plans for future periods

HALOW (Birmingham) has over 30 years' experience providing support to prisoners' families and a reputation for consistent, high-quality services that we recognise is due largely to the immense dedication of our managers, support staff and volunteers. During 2020/21 staffing costs again rose (including Automatic Enrolment Pension, Minimum and Living Wage commitments). As a Board we recognise the challenge of meeting our costs but have been encouraged by the positive and generous support we have received from charitable trusts this year. Over the past year we have continued to work hard to stabilise our reserves despite the challenge of rising costs.

We continue to explore diversifying our activities to include, not only visitors' centres, but also other important aspects of support for prisoners and their families upon release. There is much work to be done in the community, with opportunities to work collaboratively. Covid-19 has impacted families of people in prison particularly hard; we have had to adapt the ways we support families at times when visits have not been possible. For example, we have developed a new project to enable face-to-face family support to be provided remotely using digital technology and enhanced website functionality.

Our future prospects are positive going into 2021/22; we are working closely with prison establishments to address the ongoing impact of Covid-19 and developing new family support interventions in response to needs, particularly around mental well-being. We have secured a new Contract to run family and visiting services at a new prison in the East Midlands (in 2022) and have the opportunity to re-compete for the services we have run at HMP Birmingham since 1996 (in 2022). The small Board of Trustees welcome these opportunities to grow and develop whilst acknowledging the need to continuously examine and review the viability of all aspects of our work.

Risks

The charity is exposed to three major areas of risk - security, health and safety, and commercial risks. All employees and volunteers in the visitors' centres (who may on occasions work within the prison boundaries) are subject to Disclosure and Barring Service (DBS) enhanced checks. They also complete the prison vetting. Employees attend Safeguarding, First Aid at Work and Food Hygiene courses.

As part of our Strategic Review process, we consider in detail most of the risks we believe we face. The key ones are as follows: -

Diversity of Funding Sources - We have identified over- reliance on public sector contracts as a potential risk as contracts are time bound and subject to regular tendering. To help mitigate risk we have increased our efforts to approach charitable trusts for grant aid and made more contacts with local employers to expand our potential pool of Board members and also to maximise the benefits offered through Corporate Social Responsibility (CSR).

Key Employees and Trustees - We remain very dependent on certain members of our Trustees team for regular management procedures and would find these very difficult to replace in the short term. To counter risk, we take active steps to increase the number of our trustees, including advertisement locally, regionally and nationally. Our recent Lloyds Bank Foundation 'ENHANCE' project has provided intensive support from Reach Volunteering to achieve a larger Board and we are pleased this has resulted in the appointment of our new Treasurer, Gavin Nagra.

Legal Risk - Employment and work place legislation has expanded considerably over recent years. It is challenging for charity trustees in the sector to keep up to date with such changes on a part time voluntary basis. We thus take out an annual contract for employment legislative advice and legal cover

from a leading national business services provider. This provides us with independent advice on both employment and health and safety matters.

The trustees' annual report and the strategic report were approved on 8 December 2021 and signed on behalf of the board of trustees by:



Jane Catherine Bailey
Trustee

HALOW (Birmingham)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of HALOW (Birmingham)

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of HALOW (Birmingham) ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of HALOW (Birmingham)
(continued)

Year ended 31 March 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

BSN Associates Limited

Rachel Bignell ACA ACCA
Independent Examiner

BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income from					
Donations and grants	5	–	98,208	98,208	62,572
Charitable activities	6	300,398	–	300,398	296,714
Investment income	7	885	–	885	1,682
Total income		301,283	98,208	399,491	360,968
Expenditure					
Expenditure on Charitable activities	8	281,639	87,638	369,277	392,394
Total expenditure		281,639	87,638	369,277	392,394
Net income/(expenditure) and net movement in funds		19,644	10,570	30,214	(31,426)
Reconciliation of funds					
Total funds brought forward		91,733	20,005	111,738	143,164
Total funds carried forward		111,377	30,575	141,952	111,738

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	790	572
Current assets			
Debtors	14	43,392	38,371
Investments	15	21,986	21,628
Cash at bank and in hand		93,010	65,717
		158,388	125,716
Creditors: amounts falling due within one year	16	17,226	14,550
Net current assets		141,162	111,166
Total assets less current liabilities		141,952	111,738
Funds of the charity			
Restricted funds		30,575	52,623
Unrestricted funds		111,377	59,115
Total charity funds	17	141,952	111,738

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These 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 board of trustees and authorised for issue on 8 December 2021, and are signed on behalf of the board by:

Jane Catherine Bailey
Trustee

Bridget Kathleen C Cameron, BEM
Trustee

The notes on pages 16 to 24 form part of these financial statements.

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	30,214	(31,426)
Adjustments for:		
Depreciation of tangible fixed assets	311	300
Other interest receivable and similar income	(885)	(1,682)
Changes in:		
Trade and other debtors	(5,021)	21,014
Trade and other creditors	2,676	(7,949)
Cash generated from operations	27,295	(19,743)
Interest received	885	1,682
Net cash from/(used in) operating activities	28,180	(18,061)
Cash flows from investing activities		
Purchase of tangible assets	(529)	–
Proceeds from sale of tangible assets	–	321
Purchases of other investments	(358)	(739)
Net cash used in investing activities	(887)	(418)
Net increase/(decrease) in cash and cash equivalents	27,293	(18,479)
Cash and cash equivalents at beginning of year	65,717	84,196
Cash and cash equivalents at end of year	93,010	65,717

The notes on pages 16 to 24 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Martin's Youth & Community Centre, Gooch Street, Highgate, Birmingham, B5 7HE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The Charity is exempt from taxation on income and gains on investments.

3. **Accounting policies** *(continued)*

Fund accounting

In order to differentiate the availability of funds they are categorised according to the following definitions:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and include designated funds which represent amounts set aside for specific purposes.

Restricted funds are subjected to restrictions on expenditure imposed by the donor.

Incoming resources

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured accurately.

Voluntary income is recognised as above except where the income is subject to conditions that require a level of performance before the charity is entitled to the funds, when the income is deferred and not recognised until either those conditions are met, or the fulfillment of those conditions is wholly within the control of the Charity and it is probable those conditions will be fulfilled in the reporting period.

Grants specifically for the provision of services to be provided as part of the charitable activities or services to beneficiaries are accounted for on the basis of amounts receivable for the year.

Interest arising on cash balances is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the bank.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement is required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on the accruals basis, inclusive of any value added tax which cannot be recovered.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	-	33% straight line

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and grants

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
BBC Children In Need	–	41,218	41,218
Heart of England Community Foundation	–	12,900	12,900
Rotary Foundation	–	3,000	3,000
The Schroder Charity Trust	–	4,000	4,000
The James Beattie Charitable Trust	–	2,000	2,000
Whitegates Children's Trust	–	1,000	1,000
CB & HH Taylor 1984 Trust	–	2,000	2,000
Souter Charitable Trust	–	3,000	3,000
Coronavirus Response	–	27,799	27,799
Smaller Donations and Grants	–	1,291	1,291
	–	98,208	98,208

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
BBC Children In Need	–	34,279	34,279
W A Cadbury Charitable Trust	–	12,000	12,000
Baron Davenport's Charity	–	1,000	1,000
The Austin and Hope Pilkington Trust	–	1,000	1,000
The Sheldon Trust	–	5,831	5,831
The Cole Charitable Trust	–	1,000	1,000
Whitegates Children's Trust	–	500	500
CB & HH Taylor 1984 Trust	–	2,000	2,000
Bernard Piggott Charitable Trust	–	1,000	1,000
The Saintbury Trust	–	2,000	2,000
The Henry Payne Fund	–	1,000	1,000
Smaller Donations and Grants	–	562	562
Other income	400	-	400
	400	62,172	62,572

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
G4S Visitors'/Family Pathway Centre Service at 2 prisons	300,398	300,398	296,714	296,714

7. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	885	885	1,682	1,682

8. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Staff and related costs	256,432	79,912	336,344
Rent and rates	3,000	–	3,000
Stationery and office expenses	1,371	–	1,371
Insurance	671	–	671
Training and conferences	2,941	706	3,647
Independent examination	2,580	–	2,580
Telephone and internet	1,880	3,480	5,360
Christmas and other activities	2,082	3,540	5,622
Depreciation	311	–	311
Trustees expenses	1,823	–	1,823
Miscellaneous	8,486	-	8,486
Bank charges	62	–	62
	281,639	87,638	369,277

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Staff and related costs	303,422	54,658	358,080
Rent and rates	3,000	–	3,000
Stationery and office expenses	3,238	–	3,238
Insurance	678	–	678
Training and conferences	1,226	192	1,418
Independent examination	2,400	–	2,400
Telephone and internet	1,357	–	1,357
Christmas and other activities	470	2,542	3,012
Depreciation	300	–	300
Volunteers expenses	944	–	944
Trustees expenses	2,772	–	2,772
Miscellaneous	4,360	10,771	15,131
Bank charges	64	–	64
	324,231	68,163	392,394

8. Charitable activities *(continued)*

A breakdown of the unrestricted fund expenditure by activity can be seen below:

	Visitors Centre	Governance	Total unrestricted fund expenditure 2021
	£	£	£
Staff and related costs	242,746	13,686	256,432
Rent and rates	3,000	–	3,000
Stationery and office expenses	1,371	–	1,371
Insurance	671	–	671
Training and conferences	2,941	–	2,941
Independent examination	–	2,580	2,580
Telephone and internet	1,880	–	1,880
Christmas & other activities	2,082	–	2,082
Depreciation	311	–	311
Trustees expenses	–	1,823	1,823
Miscellaneous	8,457	29	8,486
Bank charges	–	62	62
	263,459	18,180	281,639

	Visitors Centre	Governance	Total unrestricted fund expenditure 2020
	£	£	£
Staff and related costs	290,156	13,266	303,422
Rent and rates	3,000	–	3,000
Stationery and office expenses	3,238	–	3,238
Insurance	678	–	678
Training and conferences	1,226	–	1,226
Independent examination	–	2,400	2,400
Telephone and internet	1,357	–	1,357
Christmas & other activities	470	–	470
Depreciation	300	–	300
Volunteers expenses	944	–	944
Trustees expenses	–	2,772	2,772
Miscellaneous	3,514	846	4,360
Bank charges	-	64	64
	304,883	19,348	324,231

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	311	300

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	770	670
Other financial services	1,810	1,730
	2,580	2,400

11. Staff costs

Staff costs were analysed as follows:

	2021 £	2020 £
Salaries and wages	313,252	332,600
Social security costs	14,668	16,639
Pension contributions	8,424	8,841
	336,344	358,080

The average head count of employees during the year was 19 (2020: 19).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

The Trustees all give freely their time and expertise without any form of remuneration or other benefit. Two Trustees (2020: Three) received travel expenses during the year amounting to £1,823 (2020: £4,499).

13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	1,199
Additions	529
At 31 March 2021	1,728
Depreciation	
At 1 April 2020	627
Charge for the year	311
At 31 March 2021	938
Carrying amount	
At 31 March 2021	790
At 31 March 2020	572

14. Debtors

	2021	2020
	£	£
Trade debtors	38,397	37,199
Prepayments and accrued income	93	172
Other debtors	4,902	1,000
	43,392	38,371

15. Investments

	2021	2020
	£	£
Other investments	21,986	21,628

Other investments relates to a bank fixed term bond.

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxes	1,864	4,860
Other creditors	15,362	9,690
	17,226	14,550

17. Analysis of charitable funds

Unrestricted funds

	At April 2020 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2021 £
Unrestricted fund	91,733	–	301,283	(281,639)	111,377

	At 1 April 2019 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2020 £
Unrestricted fund	100,859	16,309	298,796	(324,231)	91,733

Restricted funds

	At 1 April 2020 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund	20,005	–	98,208	(87,638)	30,575

	At 1 April 2019 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2020 £
Restricted Fund	42,305	(16,309)	62,172	(68,163)	20,005

Restricted funds can be analysed as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Closing balance £
BBC Children in Need	11,800	41,218	(28,603)	24,415
Awards for All	2,498	–	(2,498)	–
CB & HH Taylor 1984 Trust	2,000	2,000	(4,000)	–
Bernard Piggott Charitable Trust	707	–	(707)	–
The Saintbury Trust	2,000	–	(2,000)	–
The Henry Payne Fund	1,000	–	(1,000)	–
Heart of England Community Foundation	–	12,900	(12,900)	–
Rotary Foundation	–	3,000	–	3,000
The Schroder Charity Trust	–	4,000	(4,000)	–
The James Beattie Charitable Trust	–	2,000	(2,000)	–
Birmingham Voluntary services	–	920	(920)	–
Local giving	–	160	–	160
Cash 4 clothes	–	211	(211)	–
Whitegates Children's Trust	–	1.000	(1,000)	–
Souter Charitable Trust	–	3,000	–	3,000
Coronavirus Response	–	27,799	(27,799)	–
	20,005	98,208	(87,638)	30,575

17. Analysis of charitable funds *(continued)*

The restricted funds comprise the unexpired balances of donations and grants held on trust to be applied for specific purposes as follows:

BBC Children in Need - 2 grants funding for 2 P/T and 1 F/T children's workers (HMP Oakwood) to provide help and support for disadvantaged children and young people.

Rotary Foundation funding towards children's play equipment at HMP Birmingham.

Souter Charitable Trust towards the cost of specialist children's worker activities at HMP Oakwood Family Pathway Centre.

Local giving towards the cost of supporting families and children at HMP Oakwood

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	790	–	790
Current assets	110,587	30,575	141,162
Net assets	111,377	30,575	141,952

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	572	–	572
Current assets	91,161	20,005	111,166
Net assets	91,733	20,005	111,738

19. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	**At 31 Mar 2021 £**
Cash at bank and in hand	65,717	27,293	93,010
Current asset investments	21,628	358	21,986
	87,345	27,651	114,996

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	3,000	3,000

21. Related parties

No trustee or other person connected with the charity had any personal interest in any contract or transaction entered into by the Charity during the year. The Trustees are not aware of any related party transactions requiring disclosure.