

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

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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
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HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2021

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 (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.

HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2021

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.

HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2021

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

HALOW (Birmingham)

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

Year ended 31 March 2021

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.

HALOW (Birmingham)

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

Year ended 31 March 2021

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.

HALOW (Birmingham)

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

Year ended 31 March 2021

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).

HALOW (Birmingham)

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

Year ended 31 March 2021

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 unrepresented 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.

HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2021

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

HALOW (Birmingham)

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

Year ended 31 March 2021

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).

HALOW (Birmingham)

Company Limited by Guarantee

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
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Oldbury
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HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>301,283</u>	<u>98,208</u>	<u>399,491</u>	<u>360,968</u>
Expenditure					
Expenditure on					
Charitable activities	8	<u>281,639</u>	<u>87,638</u>	<u>369,277</u>	<u>392,394</u>
Total expenditure		<u>281,639</u>	<u>87,638</u>	<u>369,277</u>	<u>392,394</u>
Net income/(expenditure) and net movement in funds		<u>19,644</u>	<u>10,570</u>	<u>30,214</u>	<u>(31,426)</u>
Reconciliation of funds					
Total funds brought forward		<u>91,733</u>	<u>20,005</u>	<u>111,738</u>	<u>143,164</u>
Total funds carried forward		<u>111,377</u>	<u>30,575</u>	<u>141,952</u>	<u>111,738</u>

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.

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
		<u>158,388</u>	<u>125,716</u>
Creditors: amounts falling due within one year	16	<u>17,226</u>	<u>14,550</u>
Net current assets		<u>141,162</u>	<u>111,166</u>
Total assets less current liabilities		<u>141,952</u>	<u>111,738</u>
Funds of the charity			
Restricted funds		30,575	52,623
Unrestricted funds		<u>111,377</u>	<u>59,115</u>
Total charity funds	17	<u>141,952</u>	<u>111,738</u>

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:

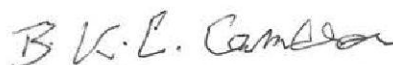
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation 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)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	311	300
Other interest receivable and similar income	(885)	(1,682)
<i>Changes in:</i>		
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	<u>28,180</u>	<u>(18,061)</u>
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	<u>(887)</u>	<u>(418)</u>
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	<u>93,010</u>	<u>65,717</u>

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

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.

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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.

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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
	<u>281,639</u>	<u>87,638</u>	<u>369,277</u>
	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
	<u>324,231</u>	<u>68,163</u>	<u>392,394</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

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
	<u>263,459</u>	<u>18,180</u>	<u>281,639</u>

	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
	<u>304,883</u>	<u>19,348</u>	<u>324,231</u>

9. Net income/(expenditure)

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

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>311</u>	<u>300</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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
	<u>2,580</u>	<u>2,400</u>

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
	<u>336,344</u>	<u>358,080</u>

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	<u>1,728</u>
Depreciation	
At 1 April 2020	627
Charge for the year	311
At 31 March 2021	<u>938</u>
Carrying amount	
At 31 March 2021	<u>790</u>
At 31 March 2020	<u>572</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Debtors

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

15. Investments

	2021	2020
	£	£
Other investments	<u>21,986</u>	<u>21,628</u>

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
	<u>17,226</u>	<u>14,550</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

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)	–
	<u>20,005</u>	<u>98,208</u>	<u>(87,638)</u>	<u>30,575</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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.
