

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

HALOW (Birmingham)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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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
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Independent examiner	Rachel Bignell ACA ACCA BSN Associates Limited 3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG
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HALOW (Birmingham)

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

Year ended 31 March 2022

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 & 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.

HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2022

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

HALOW (Birmingham)

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

Year ended 31 March 2022

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

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

Year ended 31 March 2022

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 Davenport's 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.

HALOW (Birmingham)

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

Year ended 31 March 2022

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:

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

Year ended 31 March 2022

"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).

HALOW (Birmingham)

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

Year ended 31 March 2022

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.

HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2022

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).

HALOW (Birmingham)

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

Year ended 31 March 2022

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

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).

HALOW (Birmingham)

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2022

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

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
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		<u>368,734</u>	<u>96,647</u>	<u>465,381</u>	<u>399,491</u>
Expenditure					
Expenditure on					
Charitable activities	8	342,621	89,379	432,000	369,277
Total expenditure		<u>342,621</u>	<u>89,379</u>	<u>432,000</u>	<u>369,277</u>
Net income and net movement in funds		<u>26,113</u>	<u>7,268</u>	<u>33,381</u>	<u>30,214</u>
Reconciliation of funds					
Total funds brought forward		111,377	30,575	141,952	111,738
Total funds carried forward		<u>137,490</u>	<u>37,843</u>	<u>175,333</u>	<u>141,952</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 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
		<u>203,426</u>	<u>158,388</u>
Creditors: amounts falling due within one year	16	<u>28,513</u>	<u>17,226</u>
Net current assets		<u>174,913</u>	<u>141,162</u>
Total assets less current liabilities		<u>175,333</u>	<u>141,952</u>
Funds of the charity			
Restricted funds		37,843	30,575
Unrestricted funds		137,490	111,377
Total charity funds	17	<u>175,333</u>	<u>141,952</u>

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.

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Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	33,381	30,214
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	370	311
Other interest receivable and similar income	(436)	(885)
<i>Changes in:</i>		
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	<u>24,189</u>	<u>28,180</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(529)
Purchases of other investments	—	(358)
Net cash used in investing activities	<u>—</u>	<u>(887)</u>
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	<u>117,199</u>	<u>93,010</u>

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

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Notes to the Financial Statements

Year ended 31 March 2022

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 2022

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 2022

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 £	Restrict ed 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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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
	<u>322,103</u>	<u>20,518</u>	<u>342,621</u>

	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>

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>370</u>	<u>311</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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
	<u>2,575</u>	<u>2,580</u>

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
	<u>393,356</u>	<u>336,344</u>

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 No.	2021 No.
Total head count of staff	<u>20</u>	<u>19</u>

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).

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Tangible fixed assets

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

14. Debtors

	2022 £	2021 £
Trade debtors	64,124	38,397
Prepayments and accrued income	117	93
Other debtors	<u>—</u>	<u>4,902</u>
	<u>64,241</u>	<u>43,392</u>

15. Investments

	2022 £	2021 £
Other investments	<u>21,986</u>	<u>21,986</u>

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	<u>21,095</u>	<u>15,362</u>
	<u>28,513</u>	<u>17,226</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

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 29 th 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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.