

HALOW (Birmingham)
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

BSN ASSOCIATES LIMITED

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

HALOW (Birmingham)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Reference and administrative details

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

The trustees

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

Company secretary Louise Spink

Independent examiner Hannah Justice FCA FCCA
BSN Associates Limited
3B Swallowfield Courtyard
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HALOW (Birmingham)

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

Year ended 31 March 2023

Structure, governance and management

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

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

Key members of staff include: -

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

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

Provision of Charitable Activities for the Public Benefit

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

Public Benefit Statement

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

HALOW (Birmingham)

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

Year ended 31 March 2023

Objectives and activities

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

- a) To relieve poverty, sickness and distress among prisoners, ex-offenders, their families and significant others in need of such relief, and
- b) To advance education by research into domestic issues relating to prisoners, ex-offenders, their families and significant others, and disseminate the useful results of such research.

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

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

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

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

Services provided are tailored to need and normally include: -

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

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

HALOW (Birmingham)

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

Year ended 31 March 2023

Chairperson's Report

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

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

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

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

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

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

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

Year ended 31 March 2023

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

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

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

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

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

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

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

Strategic report

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

HALOW (Birmingham)

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

Year ended 31 March 2023

Achievements and performance

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

- HALOW Family and Significant Others services were available for a total of **4,320** prisoners (HMP Oakwood: 2100; HMP Birmingham: 970; HMP Five Wells phased intake: 1250).
- HALOW staff and volunteers provided support services and welcomed **77,359** visitors across HMPs Birmingham, Oakwood and Five Wells, comprising **61,695** adults and **15,664** children.
- Children visiting HMP Oakwood wrote to the Queen June 2022 with congratulations on her Platinum Jubilee and to tell her about their special projects. They received a warm letter from Balmoral Castle in September 2022, poignantly days before the Queen's death. The letter is framed on display in the Centre.
- We facilitated work experience placements for some 12 prisoners 'Released on Temporary License' (ROTLs) at one of our centres to assist them in preparing for release. HALOW assisted one prisoner on release with his business start-up costs. Another ex-prisoner donated the proceeds of an annual fundraising event (resumed on release) to HALOW; this £3,250 has contributed to developing our 'Jolly Tots' parenting courses.

Impact - Making a Difference

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

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

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

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

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

Children Visiting Prison

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

Our programme of activities for children leads to:

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

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

Year ended 31 March 2023

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

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

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

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

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

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

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

Contribution to Government Policy and Partnership Working

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

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

Year ended 31 March 2023

Financial review

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

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

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

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

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

Reserves Policy

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

Going Concern

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

HALOW (Birmingham)

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

Year ended 31 March 2023

Plans for future periods

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

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

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

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

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

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

Risks

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

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

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

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

Year ended 31 March 2023

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

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

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



Jane Catherine Bailey
Chair, Board of Trustees

HALOW (Birmingham)

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

Year ended 31 March 2023

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

(continued)

Year ended 31 March 2023

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

Hannah Justice FCA FCCA

Hannah Justice FCCA FCA
Independent Examiner

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B69 2JG

6th December 2023

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income from					
Donations and grants	5	25,425	85,709	111,134	111,647
Charitable activities	6	347,455	—	347,455	353,298
Investment income	7	1,329	—	1,329	436
Total income		<u>374,209</u>	<u>85,709</u>	<u>459,918</u>	<u>465,381</u>
Expenditure					
Expenditure on					
Charitable activities	8	354,653	113,549	468,202	432,000
Total expenditure		<u>354,653</u>	<u>113,549</u>	<u>468,202</u>	<u>432,000</u>
Net (expenditure)/income and net movement in funds		<u>19,566</u>	<u>(27,840)</u>	<u>(8,284)</u>	<u>33,381</u>
Reconciliation of funds					
Total funds brought forward		137,490	37,843	175,333	141,952
Total funds carried forward		<u>157,046</u>	<u>10,003</u>	<u>167,049</u>	<u>175,333</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 26 form part of these financial statements.

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

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

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

Directors' responsibilities:

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

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

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


Jane Catherine Bailey
Chair, Board of Trustees


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

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

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Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

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

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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 2023

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

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

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

Resources expended

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

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

Operating leases

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

Tangible assets

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)* Depreciation

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

Office Equipment - 25% straight line

4. Limited by guarantee

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

5. Donations and grants

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

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

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

7. Investment income

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

8. Charitable activities

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	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
	<u>342,621</u>	<u>89,379</u>	<u>432,000</u>

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

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	478	370

11. Independent examination fees

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

12. Staff costs

Staff costs were analysed as follows:

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

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

	2023	2022
	No.	No.
Total head count of staff	<u>22</u>	<u>20</u>

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

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

15. Debtors

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

16. Investments

	2023 £	2022 £
Other investments	<u>22,441</u>	<u>21,986</u>

Other investments relates to a bank fixed term bond.

17. Creditors: amounts falling due within one year

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

	At 1 April 2022 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund	<u>37,843</u>	=	<u>85,709</u>	<u>(113,549)</u>	<u>10,003</u>

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

Restricted funds can be analysed as follows:

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

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

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

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

19. Analysis of net assets between funds

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

20. Analysis of changes in net debt

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

21. Operating lease commitments

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

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

22. Related parties

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