

COMPANY REGISTRATION NUMBER: 08248116
CHARITY REGISTRATION NUMBER: 1150445

HALOW (Birmingham)
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

BSN ASSOCIATES LIMITED

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

HALOW (Birmingham)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Reference and administrative details

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

HALOW (Birmingham)

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

Year ended 31 March 2024

Structure, governance and management

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

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

Key members of staff include: -

Clare Gallagher

Janice Myatt

Heidi Smith

Holly Liddiard Hinson

Manager, HMP Oakwood Family Pathway Centre

Deputy Manager, HMP Oakwood Family Pathway Centre

Manager, HMP Five Wells Visitors' Centre

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)

Company Limited by Guarantee

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

Year ended 31 March 2024

Objectives and activities

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

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

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

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

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

HMP Oakwood Family Pathway Centre
HMP Five Wells Visitors' Services

Services provided are tailored to need and normally include: -

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

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

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

Year ended 31 March 2024

Chairperson's Report

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

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

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

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

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

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

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

HALOW (Birmingham)

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

Year ended 31 March 2024

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

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

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

Strategic report

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

Achievements and performance

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

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

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

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

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

Year ended 31 March 2024

Impact - Making a Difference

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

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

Children Visiting Prison

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

Our programme of activities for children leads to:

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

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

Contribution to Government Policy and Partnership Working

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

HALOW (Birmingham)

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

Year ended 31 March 2024

Financial review

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

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

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

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

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

Reserves Policy

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

HALOW (Birmingham)

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

Year ended 31 March 2024

Going Concern

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

Plans for future periods

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

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

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

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

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

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

Year ended 31 March 2024

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

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

Risks

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

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



Jane Catherine Bailey
Trustee

HALOW (Birmingham)

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Hannah Justice FCA FCCA

Hannah Justice FCCA FCA
Independent Examiner

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

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and grants	5	23,350	78,514	101,864	111,134
Charitable activities	6	129,583	—	129,583	347,455
Investment income	7	3,123	—	3,123	1,329
Total income		<u>156,056</u>	<u>78,514</u>	<u>234,570</u>	<u>459,918</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and grants	8	130,350	88,517	218,867	468,202
Total expenditure		<u>130,350</u>	<u>88,517</u>	<u>218,867</u>	<u>468,202</u>
Net income/(expenditure) and net movement in funds		<u>25,706</u>	<u>(10,003)</u>	<u>15,703</u>	<u>(8,284)</u>
Reconciliation of funds					
Total funds brought forward		157,046	10,003	167,049	175,333
Total funds carried forward		<u>182,752</u>	<u>—</u>	<u>182,752</u>	<u>167,049</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 14 to 23 form part of these financial statements.

HALOW (Birmingham)

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

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

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

Directors' responsibilities:

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

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

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



Jane Catherine Bailey
Trustee



Bridget Kathleen C Cameron, BEM
Trustee

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

HALOW (Birmingham)

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Statement of Cash Flows

Year ended 31 March 2024

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

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

HALOW (Birmingham)

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Office Equipment - 25% straight line

4. Limited by guarantee

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

5. Donations and grants

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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

6. Charitable activities

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

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>3,123</u>	<u>3,123</u>	<u>1,329</u>	<u>1,329</u>

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	130,350	88,517	218,867
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	354,653	113,549	468,202

9. Expenditure on charitable activities by activity type

	Unrestricted Fund £	Restricted Funds £	Total Funds 2024 £
Staff and related costs	103,074	86,653	189,727
Rent and rates	3,900	—	3,900
Stationery and office expenses	1,161	—	1,161
Insurance	1,334	—	1,334
Independent examination	2,904	—	2,904
Telephone and internet	2,135	—	2,135
Christmas and other activities	4,953	1,864	6,817
Depreciation	126	—	126
Trustees expenses	3,931	—	3,931
Miscellaneous	6,091	—	6,091
Bank Charges	60	—	60
Loss on disposal	681	—	681
	130,350	88,517	218,867
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff and related costs	322,305	112,719	435,024
Rents and rates	3,180	—	3,180
Stationery and office expenses	1,461	—	1,461
Insurance	1,339	—	1,339
Independent examination	2,645	—	2,645
Telephone and internet	3,092	—	3,092
Christmas and other activities	4,684	—	4,684
Depreciation	478	—	478
Trustees expenses	1,830	—	1,830
Human resources	2,865	—	2,865
Advertising/recruitment	3,408	830	4,238
Sundry Visitors Centre Costs	3,232	—	3,232
Miscellaneous	4,072	—	4,072
Bank charges	62	—	62
	354,653	113,549	468,202

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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

	Visitors Centre	Governance	Total unrestricted fund expenditure 2024
	£	£	£
Staff and related costs	87,023	16,081	103,104
Rent and rates	3,900	—	3,900
Stationery and office expenses	1,161	—	1,161
Insurance	1,334	—	1,334
Independent examination	—	2,904	2,904
Telephone and internet	2,135	—	2,135
Christmas & other activities	4,953	—	4,953
Depreciation	126	—	126
Trustees expenses	—	3,931	3,931
Miscellaneous	6,091	—	6,091
Bank charges	—	60	60
Loss on disposal	681	—	681
	<u>107,374</u>	<u>22,976</u>	<u>130,350</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
Independent examination	—	2,645	2,645
Telephone and internet	3,092	—	3,092
Christmas and other activities	4,684	—	4,684
Depreciation	478	—	478
Trustee Expenses	—	1,830	1,830
Miscellaneous	12,746	—	12,746
Bank charges	—	62	62
	<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 2024

10. Net income/(expenditure)

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

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

11. Independent examination fees

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

12. Staff costs

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

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

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

	2024	2023
	No.	No.
Total head count of staff	<u>8</u>	<u>22</u>

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

13. Trustee remuneration and expenses

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

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

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

15. Debtors

	2024 £	2023 £
Trade debtors	—	42,134
Prepayments and accrued income	142	146
	<u>142</u>	<u>42,280</u>

16. Investments

	2024 £	2023 £
Other investments	<u>23,321</u>	<u>22,441</u>

17. Creditors: amounts falling due within one year

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

18. Analysis of charitable funds

Unrestricted funds

	At April 2023 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted fund	(157,046)	—	(156,056)	130,350	(182,752)
	At April 2022 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2023 £
Unrestricted fund	(137,490)	—	(374,209)	354,653	(157,046)

Restricted funds

	At April 2023 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2024 £
Restricted fund	(10,003)	—	(78,514)	88,517	—
	At April 2022 £	Transfer of Funds £	Income £	Expenditure £	At 31 March 2023 £
Restricted fund	(37,843)	—	(85,709)	113,549	(10,003)

Restricted funds can be analysed as follows:

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

HALOW (Birmingham)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of net assets between funds

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

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

20. Analysis of changes in net debt

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

21. Related parties

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



HALOW

(Birmingham)

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

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admin@halowbirmingham.org.uk

The Directors
BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG
2024

Date: 6th December

Dear Sirs

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

Financial Statements

1. We have fulfilled our responsibilities as directors as set out in the terms of your engagement dated 1st December 2022 under The Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with The Companies Act 2006, Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which you have drafted on our behalf, which give a true and fair view of the financial position of Halow (Birmingham) as of 31st March 2024 and of the results of its operations and its cash flows for the year then ended and for making accurate representations to you.
2. The methods, significant assumptions and the data used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.

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Charitable Company Number 8248116
We are an equal opportunities employer



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5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
7. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items is attached to this letter of representation, together with our reasons for not correcting them.
8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the company is not a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should not be drawn up on a going concern basis. We confirm that we have disclosed to you details of our plans for future actions relating to our going concern assessment including the feasibility of these plans.
9. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
10. All restricted funds have been appropriately managed during the period and have only been used by the charity for the purposes intended. We confirm that the restricted funds at the year-end are complete to the best of our knowledge.

Information provided

11. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence. All other records and related information including minutes of all management and shareholders meetings have been made available to you.
12. All transactions undertaken by the company have been properly reflected in the accounting records and are reflected in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in the

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

15. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
16. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which could affect the financial statements. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
17. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the company that we are aware of.
18. The company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
19. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements
20. The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

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

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

Yours faithfully

Signed on behalf of the board of directors by:



..... (Signature)

Jane Bailey

..... (Director)

Date 6th December 2024

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(jane.bailey@halowbirmingham.org.uk) and Bridget Cameron
(admin@halowbirmingham.org.uk) from
rhys.turner@bsnassociates.co.uk
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