

Prison Link

Financial Statements

for the year ended 31 March 2021

Company Number	7052698
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Charity Number	1150831
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Prison Link

Financial Statements

for the year ended 31 March 2021

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Prison Link

Charitable Company Information

Directors

MA Wilson

J A Herbert

E Pitts

Company Secretary

Rev James Herbert

Charity Number 1150831

Company Number 07052698

Charity Correspondence Address

South and City College

Handsworth Campus

The Council House

Soho Rd

Birmingham B21 9DP

Independent Examiner

Gary Peter Brookes FCA FCIE BSc

130 Wombourne Park

Wombourne

S Staffs WV5 0LY

Bankers

HSBC

PO Box 28

328 High Street

West Bromwich

West Midlands

Prison Link

for the year ended 31 March 2021

DIRECTORS REPORT

The Directors' present their report and the financial statements for the year ended 31 March 2021

Structure, governance and management

Prison Link is a charitable company limited by guarantee without having Share Capital

The directors who are also trustees of the charity are named on page 1 and have served either throughout or during the period.

The Trustees are chosen by existing trustees re the skills and experience they offer in furtherance of objectives of the charity.

The trustees meet at regular intervals to manage the affairs of the charity.

Objectives and activities

Prison Link was established to support mainly Black and Asian offenders and their families, during sentence and to support their resettlement back into the community. Also to help deter the risk of re-offending and a further custodial sentence. To assist in achieving this we have established a range of activities co-ordinated by paid staff and a team of volunteers.

In planning the charity's activities for the year the trustees kept in mind the Charity Commission guidance on public benefit at their meetings.

Review of Activities

The following five areas of activity in addition to the one to one work of our support workers, in essence are key links to aid successful resettlement. They also provide a structure whereby we are able to strengthen and maintain meaningful personal and professional relations with our clients and ensure a greater level of continuity which assists with successful delivery of resettlement and rehabilitative support services.

The scope of activity is as follows;

1) The basic training in Prison work Course

Our volunteers are recruited and trained via our in-house training program. Through this course we train individuals who wish to volunteer or work in the criminal justice system. Trained volunteers are then able to volunteer with Prison Link or other agencies within the criminal justice system. Having a pool of trained volunteer's enables us to meet fluctuating service demands. This program has the support of West Midlands Police and Birmingham Prison. The reputation of the program is such that other organisations also use it as part of their staff training.

Prison Link

for the year ended 31 March 2021

DIRECTORS REPORT contd

Review of Activities contd

2) The Pen Pal club

This provides essential letter writing support especially to offenders who are isolated or disengaged from their families. It also maintains a level of community engagement.

3) The ROSE (Relatives of offenders Support and Empathy) project

Through our ROSE project our volunteers engage and support the families of our clients. The variety of issues includes mediating between clients and their families; cost of travel is an issue for some families which could mean a lack of visits for our clients, in which case we offer assistance and support to apply to the Assisted Prison Visits scheme. There are other circumstances where the family may feel unsupported by the system, especially the Prison Service. In such circumstances we have found liaising with the prison Chaplaincy team has been invaluable in putting the families' fears to rest.

4) Black History and diversity in prisons

The over representation of minority groups in the criminal justice system is well documented. This service provides support both for offenders and the prison service in addressing diversity issues.

5) The Chaplaincy support

The work with the Chaplaincy teams within the prison is key to the support given to families and offenders while serving their sentence. Through this activity Prison Link ensures community engagement. Access to the service is via referrals, word of mouth or through families preferably at the start of sentence. Service Take-up is not a requirement of sentencing; therefore offenders must actively request the support of Prison Link.

6) Volunteer Programme

Due to changes in the staff team Prison Link has become more reliant on a volunteer Programme for Service delivery. Prison Link has maintained the level of training for volunteers and would be looking to focus on the development of a mentoring service. The plan is to develop the partnership working with other mentoring organisations who would be able to share our pool of trained volunteers.

Further Review points

The current upheaval in the National Offender Management program has caused the Prison Link Board to reassess the aims, objectives and the need for Prison Link's service, the conclusion being Prison Link is needed more than ever!.

Prison Link has an extensive community network of individuals and a wide range of organisation statutory, private and voluntary, which enables the Board to gauge the public benefit of Prison link. The overall health of Prison Link is important and the Directors are aware of risks to the service and are implementing measures to ensure the organisation is protected and able to continue to deliver a valuable community service.

Dividend Policy

The company is limited by guarantee and does not allocate dividends or any alternative reward

Prison Link
for the year ended 31 March 2021
DIRECTORS REPORT contd

Financial review and reserves

The surplus of £6,886 was a welcome reverse after the deficit of £3,565 for 2020. This surplus was due largely due to recharges for online training courses and the partial restoration of probation funding. Office accommodation via a rental donation in kind and another one for specific governance costs helped to produce a positive result but all recent years hard work to build funds to pay off HMRC and move towards less statutory dependency.

Previous years Probation grants or contracts enabled Prison Link to function effectively. The trust is now operating with one part time funded staff member where its prime purpose remains predominately carried out by volunteers.

Prison Link's team continue to be based at Handsworth College. The arrangements have worked very well as Prison Link continues to contribute to the community extension of the college's life. Our thanks therefore go to the college principal and our staff team for ensuring the arrangement work for our mutual benefit.

Going Concern

In common with charities providing charitable services and no longer in receipt of public funding it is not possible to know if the company can remain a going concern. However the directors will endeavour to maintain the project in a very scaled down format as long as possible via voluntary resources in the hope that in the future a contractual agreement with significant enough income will be obtained to employ staff as well as continue the minor funding required for volunteers. The charity is technically insolvent but a long term repayment agreement from the main creditor, the HMRC, for prior years under payment of PAYE has not been enforced, and by default may have been written off, hence the charity is inching its way back to a place of solvency.

COVID 19 IMPACT: The impact of covid was felt in the restrictions in accessing prisons and the fact that the project was only able to run one training course in this financial year. Also, when visiting clients in supported accommodation a lot of time was spent helping them to come to terms with the restrictions and ensuring that the isolation caused by STAYING AT HOME didn't impact on their mental health.

Risk Policy

Risk Management is monitored via regular directors meetings. The main items of concern are maintenance of membership, safety and adequacy of the building used, balance of funding to maintain current activities, the ongoing commitment of the trustees and pastoral staff and ensuring the charity operates within existing and potential regulation and legislation.

Statement of directors responsibilities

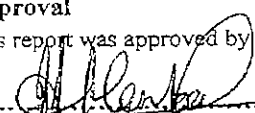
The directors are required under Company Law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of its results for that period. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgments and estimates that are reasonable and prudent
- (c) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The directors are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the directors on 2nd December 2021 signed on their behalf.

.....

Signature

.....
J. A. HERBERT

Name of Director

Prison Link
for the year ended 31 March 2021
INDEPENDENT EXAMINERS REPORT

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on the following pages

Responsibilities and basis of report

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

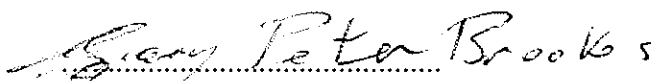
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('The 2011 Act'). 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 that in any material respect :

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (3) the accounts 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 accounts 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 (FRS102).

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.



Name Gary Peter Brookes
Relevant Professional Qualifications FCA FCIE BSc
Address 130 Wombourne Park
Wolverhampton
South Staffs
WV5 0LY

Date : 2nd December 2021

Prison Link
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds Year 2020
		£	2021 £	£	£
Income					
Grants and Donations		-	4,165	4,165	6,500
Charitable Activities		8,250	14,113	22,363	6,686
Income Total		<u>8,250</u>	<u>18,278</u>	<u>26,528</u>	<u>13,186</u>
Expenditure					
Charitable Activities	3	8,250	11,392	19,642	16,751
Total Expenditure		<u>8,250</u>	<u>11,392</u>	<u>19,642</u>	<u>16,751</u>
Net income / (expenditure) and movement in funds		<u>-</u>	<u>6,886</u>	<u>6,886</u>	<u>(3,565)</u>
Reconciliation					
Total funds brought forward		-	(10,111)	(10,111)	(6,546)
Total funds carried forward		<u>-</u>	<u>(3,225)</u>	<u>(3,225)</u>	<u>(10,111)</u>

There were no recognised gains or losses for 2021 and 2020 other than those included in the Financial Activities

All surpluses/(deficits) are a result of continuing activities as one-off activities are structured so as to produce no surplus or deficit

Prison Link
BALANCE SHEET
for the year ended 31 March 2021
Company Number 07052698

	Note	2021	2020
		£	£
Current Assets			
Debtors	8	1,500	1,250
Bank & Cash	9	7,980	1,793
Total		9,480	3,043
Creditors : amounts falling due within one year	10	(12,705)	(13,154)
Net Current Liabilities		<u>(3,225)</u>	<u>(10,111)</u>
Total assets less current liabilities		(3,225)	(10,111)
Net Liabilities		<u><u>(3,225)</u></u>	<u><u>(10,111)</u></u>
Funds			
Unrestricted Funds		(3,225)	(10,111)
Restricted Funds	11	-	-
Total		<u><u>(3,225)</u></u>	<u><u>(10,111)</u></u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477 (1). No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2021 and of its profit for the year then ended in accordance with the requirements of s396 which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Signed and approved on the behalf of the Board on 2nd December 2021

.....
 Signature

.....
 Name of Director

Prison Link
NOTES TO THE ACCOUNTS
year ended 31 March 2021

1. Accounting Policies

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

- | | |
|---------------------------|--|
| Unrestricted funds | Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. |
| Designated funds | Designated funds comprise of unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. |
| Restricted funds | Restricted funds are those funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. |

Donations or grants received or invited by the charity for a specific purpose. The funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The charity does not usually invest separately for each fund.

Income Recognition

Donations are recognised when received. Grants are accounted for when the charity is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Prison Link
NOTES TO THE ACCOUNTS
year ended 31 March 2021

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support Costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, any administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and central functions have been allocated on an activity costs basis consistent with the use of resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Debtors and creditors

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Going Concern

The directors consider that the charity remains viable for the year ahead subject to continued financial support and restraint from HMRC for prior periods underpaid PAYE

Prison Link
NOTES TO THE ACCOUNTS
for the year ended 31 March 2021

	2021	2020
	£	£
2. Voluntary Income		
Probation Contracts	8,250	-
Events & Courses Income	7,613	6,686
Government Furlough scheme	3,360	-
Sponcership	805	-
Grants and Donations	6,500	6,500
	<u>26,528</u>	<u>13,186</u>

	2021	2020
	£	£
3. Charitable Activities		
Salaries & NIC	9,700	9,500
Notional rental value of office accommodation	5,000	5,000
Travel & Transport	100	132
Sundry costs	-	67
other costs	1,118	-
Insurance	244	-
Printing, Stationery & Software	350	166
Telephone & Postage	140	216
Payroll costs	250	250
Volunteer exps	1,490	420
Governance costs	1,250	1,000
	<u>19,642</u>	<u>16,751</u>

	2021	2020
	£	£
4. Governance Costs		
Independent Examiners Fees	1,250	1,000
	<u>1,250</u>	<u>1,000</u>

5. Net movement in funds for the year

The net movement in funds for the period is stated after charging:

Independent Examiners Fees (including statutory accounts preparation)	1,250	1,000
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Prison Link
NOTES TO THE ACCOUNTS
for the year ended 31 March 2021

	2021	2020
	£	£
6. Staff Costs		
Remuneration was not paid to the directors during the year		
Wages & Salaries	9,700	9,500
Social Security Costs	-	-
	<u>9,700</u>	<u>9,500</u>

The average weekly number of staff employed by the Charity during the year was as follows:

0.5 0.5

There were no employees whose annual emoluments were £60,000 or more.

7. Trustee Information

No remuneration was paid or expenses reimbursed to any trustee during the year or during the previous year

	2021	2020
	£	£
8. Debtors		
Trade Debtor	1,500	1,250
	<u>1,500</u>	<u>1,250</u>

	2021	2020
	£	£
9. Bank and Cash		
Bank Accounts	7,980	1,793
	<u>7,980</u>	<u>1,793</u>

Prison Link
NOTES TO THE ACCOUNTS
for the year ended 31 March 2021

2021

2020

10. Creditors : amounts falling due in one year

Accruals	807	1,621
Other Taxes and social security costs	11,898	11,533
	<u>12,705</u>	<u>13,783</u>

11. Taxation

The company is a registered charity and in the opinion of the directors no liability to tax arises in respect of the period

12. Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net Current Assets	(3,225)	-	(3,225)
Net Assets	<u>(3,225)</u>	<u>-</u>	<u>(3,225)</u>

13. Going Concern

It would appear that technically the company is insolvent, however an arrangement was secured with HMRC to pay the PAYE Creditor in the forthcoming years at the rate of £1,200 per annum.

The Trustees maintain their individual financial commitments and have provided guarantees to P Link that they will support P Link with any financial shortfall in order to ensure that P Link will be able to continue to operate , albeit at the now much reduced level ,within the foreseeable future.

Prison Link
NOTES TO THE ACCOUNTS
for the year ended 31 March 2021

14. Previous year's SOFA

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2020

	Notes	Restricted Funds	Unrestricted Funds	Total Funds
		£	2020 £	£
Income				
Donations		-	6,500	6,500
Charitable Activities		-	6,686	6,686
Income Total		<u>-</u>	<u>13,186</u>	<u>13,186</u>
Expenditure				
Charitable Activities	3	-	16,751	16,751
Total Expenditure		<u>-</u>	<u>16,751</u>	<u>16,751</u>
Net (expenditure) and movement in funds		<u>-</u>	<u>(3,565)</u>	<u>(3,565)</u>
Reconciliation				
Total funds brought forward		-	(6,546)	(6,546)
Total funds carried forward		<u>-</u>	<u>(10,111)</u>	<u>(10,111)</u>