

Charity registration number 1203605 (England and Wales)

SUSSEX PRISONERS' FAMILIES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

SUSSEX PRISONERS' FAMILIES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jeremy Leadsom Joel Baynes Ruth Simmonds Michel Olszewski Fiona Bauermeister
Charity number	1203605
Independent examiner	Christopher Metters FCA Lindor, Tudor Close Pulborough RH20 2EF
Accountants	West & Berry Limited Nile House Nile Street Brighton BN1 1HW

SUSSEX PRISONERS' FAMILIES

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SUSSEX PRISONERS' FAMILIES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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 UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

To relieve the needs of dependent family members of people who are facing imprisonment, imprisoned or leaving prison, primarily but not exclusively through:

- a) Helping them navigate the criminal justice system.
- b) Offering advice, advocacy, information and emotional support.
- c) Signposting to other appropriate organisations when appropriate.
- d) Providing information and resources to professionals to provide insight of issues faced by dependent family members to improve the support/services they provide.

Objectives and activities

To relieve the needs of dependent family members of people who are facing imprisonment, imprisoned or leaving prison, primarily but not exclusively through:

a) Helping them navigate the criminal justice system.

Sussex Prisoners' Families (SPF) reaches into the criminal courts and communities of Sussex helping families understand criminal justice systems and processes. We explain the meaning and implications of a custodial sentence including the role of different court staff, which agencies are involved, and what information they can or cannot share with families.

We also advocate for families by communicating with prisons on their behalf when they have concerns over the health and wellbeing of a family member in custody.

Using a trauma-informed approach, we create safe spaces (including local support groups in West Sussex, Brighton and East Sussex) for families to meet others in the same situation, share stories and develop knowledge and skills to help them understand and deal with the stress of working through the criminal justice system and communicating with different agencies.

b) Offering advice, advocacy, information and emotional support.

Through our Community Outreach Service, Court Family Support Service, First Stop and Getting Through telephone helpline and online information (website, social media and family newsletters), we provide one to one advice and information to families and professionals on how to find out which prison a family member has been sent to, how to communicate with a prison, how to arrange visits, how to tell the children, dealing with the press, etc. Our staff and volunteers provide emotional support to families who are traumatised by having a family member arrested, on trial or receiving a custodial sentence. This involves supporting family members during court hearings, sentencing and through custody. We also support children and young people through one-to-one support in schools, using arts and crafts to help them express their feelings.

We also provide regular family days, activities and support groups so that family members can support each other. Our programmes allow adults, children and young people to interact with others and reduce feelings of isolation. Family members tell us these sessions provide a safe space for them to build new relationships as well as enjoy time with their family. "I've never been able to afford to bring my four girls here before as it's so expensive. I know they have always wanted to come as their school friends have all been before" (mother of four children).

SUSSEX PRISONERS' FAMILIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Bringing people together with shared lived experience provides opportunities to talk to staff and other family members about their worries, seek advice and talk about their feelings. For children these worries were about starting a new school, and their peers knowing about their dad being in prison including worries about how their parent is coping. "My mum was able to talk about my dad being in prison with the other mums. I think that made her happy" (Young person aged 11 years).

Families struggling with money have been supported through being given new bedding, pillows and sanitary products. And we also reimburse travel costs for families attending support groups and family activities. "With the cost of fuel now, we were thrilled to hear that SPF covered our travel. Thank you." (Mother of three children).

We are pleased to be able to offer free counselling to families through a volunteer counsellor. This is a much-needed service for family members who experience anxiety, panic attacks and low self-esteem, and find it difficult to manage day to day, with some developing clinical depression.

Our court volunteers support at hearing, sentencing or trial durations, one parent said of our court volunteer "thanks to Martin you were super helpful and very kind".

c) Signposting to other appropriate organisations when appropriate.

SPF continues to develop strong links with agencies in the community and prison services. As part of the support we provide to families we have liaised with and referred families for additional support to the following agencies: Citizen Advice Bureaus across the county, Age Concern, East Sussex Wellbeing and Employment service, Victim Support, Brighton and Hove Council Services, West and East Sussex County Council Early Help and Front Door teams, A Band of Brothers, Kent, Surrey and Sussex Probation Service, Making it Out, Ex-Seed. Foodbanks, local counselling services, HMP Lewes/Rochester PACT team, WSCC Youth offending Team, PACT.

d) Providing information and resources to professionals to provide insight of issues faced by dependent family members to improve the support/services they provide.

SPF provides training to professionals on the impact of having a family member receive a custodial sentence or being involved in the criminal justice system with our 'Hidden Sentence', 'Working with Families of Sex Offenders' workshops, seminars/briefings and networking, providing training and awareness to 150 professionals over the year.

Professionals from education, children's services, probation, police and the community and voluntary sector access training that explores how families are impacted during each stage of the offender journey (arrest, trial, sentencing, custody and release), developing skills and providing resources for professionals to support families they are engaged with. We also offer shorter 'briefings' for team meetings and have delivered sessions in schools and to family support services and magistrates.

We network extensively both locally and nationally to raise awareness of how family members, including children and young people, are affected emotionally, socially and financially when a family member become involved in the criminal justice system.

We benefit from membership of all the Sussex based Community and Voluntary sector umbrella groups, (VAAC, 3VA, MSVA, Crawley Voluntary Action, Hastings Voluntary Action, Brighton Community Works), are members of National Umbrella groups such as CLINKS, The Criminal Justice Alliance, and internationally 'Children of Prisoners' Europe' (COPE) attending network events regularly to share learning and raise awareness.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

SUSSEX PRISONERS' FAMILIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Achievements and performance

Significant activities and achievements against objectives

2024 was a critical year for Sussex Prisoners' Families.

We have operated a full year as a charity, having successfully converting from a Community Interest Company to a Charitable Incorporated Organisation on 16th June 2023. In converting to a CIO all the non-executive directors agreed to become Trustees and retain the existing structure of the organisation as best fitting charitable objectives. We have a strong Board strengthened, and continuing to be strengthened, by trustees with skills, knowledge and expertise in Criminal Justice, Safeguarding, IT, Finance, Education, Mental Health, Governance and Strategic Planning. Tim Kamombo and Laura Dumbleton stood down in July and August 24, we thank them for their commitment.

This year we said goodbye to one of the founders of the charity Denis Byrne. Denis helped form, manage and fundraise across the ten years of SPF's operation. He combined his youth work experience and supportive, mental health passion to set up Sussex Prisoners' Families. He was a force for good for our families and we threw him a big retirement party goodbye in May 2024. This new beginning welcomed in Cat Arnold, as the new CEO and she has spent much time focusing on team wellbeing, core services, fundraising, improving governance, HR processes and safeguarding needs. We welcome Cat and thank her for her passion and vision, whilst working to our core services.

We say a huge thank you as always to our funders. We are so grateful that the National Lottery Community Fund has committed to support SPF for a further three years (2023-2026) and to the Tudor Trust for committing to support SPF for two years (2023-2025). The Little Lives Funds provided creative art packs for our family events. The Magdalen and Lasher fund helped us provide one off crisis funds to our families.

We continue to creatively adapt to cost of living environments, increasing competition for reducing funds, the national insurance increases due and a large increase in demand for our services. Responding to the challenges presented by these circumstances, consolidating our core services (court and community family support) whilst expanding into new projects. These include working with ten families via resettlement support; a partnership with the Probation Service and young peoples support; with our partners Project Youth.

Over the last year we have supported 400 families. Many of these family members would have presented themselves to other statutory bodies without our support: doctors (mental or physical health), debt advice, social services or emergency NHS services. Therefore, long-term and sustainable funding our work is key!

We supported our families through a number of activities:

Our First Stop telephone helpline has supported 83 families, 80% of which were referred into us by professionals.

The Community Outreach team see families across Sussex, 30% of those using our outreach services are from Hastings, Bexhill and St Leonards. We are increasingly working in these locations and in areas of income deprivation in Brighton and Littlehampton and Bognor.

Our Court Team provided 133 families direct family support, helping them; navigate court structure, terminology and process.

Our Getting Through Service – supported 21 families, providing mental health and practical support. This is a service working in close partnership with Sussex Police and families receiving the news that a loved one has been arrested for crimes of a sexual offence against a child/children. It is deeply sensitive work, that we praise our professional practitioners work for highly.

"Anna supported Miss A whose husband was unexpectedly arrested for Child sex offences. This was a highly stressful and traumatic time for Miss A whose world was turned upside down. Anna organised Miss A to get in touch with other people who were in the same situation which Miss A credits as one of the only reasons that she has got through this testing time. Anna has been a rock for the family, she has provided fantastic advice and support to all of the family which has been invaluable overall. Without the support of Anna, I am confident that the process for the family of the suspect being taken to court in regard to the matters may have had a much greater toll on their physical and mental health."

Our counsellors provided support to 9 women over the year, a reduction of 50%. This is due to the increasing complexity of the level of trauma faced. As they go through sessions, panic attacks are subsiding and family members slowly become able to manage anxiety. They tell us that they start to enjoy life again and realise they are allowed to look to the future and 'do normal things'.

SUSSEX PRISONERS' FAMILIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Highlights of the year included:

Our 10th Birthday Party was attended by families we have worked with, volunteers, staff, trustees and our partners. We heard from prisoner's families, staff and volunteers about working in, through and around the criminal justice system.

An exciting partnership took place between SPF and Pippa O'Connor of Brightside Productions, who created a play called "People Like Me" – which saw the voices of 6 prisoners families members come to life through the actors, talking to the stigma experienced by Prisoners Families on a daily basis.

Working with the Prison Reform Trust and the Maslow Foundation to support women offenders. Our role focused on community-based support for families including children using 'Child Impact Assessments' (CIA) for Pre-sentence reports and maintain contact between child (and family) with mother in custody to release and resettlement. We have conducted two CIA's and will soon be working further with the Maslow Foundation, to extend this work more via a National Lottery bid.

We are testing a model of a resettlement project (with the Probation Service), as a pilot to work with ten families who wish to settle with their families, post-prison. It is well documented that people are less likely to re-offend with a strong family network behind and with them.

A number of staff moved on this year, and this allowed SPF to take a fresh look at needs for the future, we made two outreach workers (Anna and Sarah) outreach managers and promoted an intern to outreach worker (Bella) and recruited a new outreach worker (Roger). All work across Core Services. All are thriving in their roles and are being mentored brilliantly. We created a new partnership with Carl Scott of Project Youth, Carl has lived experience and talks to young people to help them avoid the criminal justice system. He has run one workshop with 12 young people in Sussex, it was brilliantly received, and he will run two more, funded by our grants.

We are encouraged by the relationships we have, and continue to build, with schools, colleges and social services who continue to refer children and families to SPF.

Financial review

Sussex Prisoners' Families' financial situation has remained good throughout the year, with the organisation being able to attract funding from new charitable foundations.

SPF income for the year was £261,781 an increase of £9,264 on the previous year.

The deficit for the year was -£4,495 (2023: surplus of £51,564).

The unrestricted funds at the year end were £6,954 (2023: £1,814) and restricted funds at the year end were £40,115 (2023: £49,750).

Halfway through the financial year (August 24-July 2025), a significant new contract that represented 1/5th of our projected income was postponed. This has caused an impact on our financial security for the second half of (August 24-July 2025). The CEO and Trustees have been prudent with savings and "absorbing tasks", when people leave the charity. But this is a tough financial climate, and further savings may need to be made. The team are conducting a fast-paced, grant generation exercise.

SUSSEX PRISONERS' FAMILIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Reserves policy

The aim of the Reserves Policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure.

The SPF reserves policy is to:

- ensure the organisation's resilience.
- protect ongoing sustainability.
- enable the continuation of delivery of charitable activities for our beneficiaries.
- and as a demonstration of good stewardship of the charity's funds.

To achieve this, the Trustees believe that the reserves target is to hold the appropriate funding to sufficiently operate the organisation for 6 months including staffing costs and central services costs; and an additional sum for ringfenced (restricted) for legal and redundancy costs in the case of closure.

Restricted reserves will continue to be expended in agreement with the funding criteria agreed at the time of the relevant grant. These are monitored and tracked, the details of which are contained within the notes to the accounts.

Unrestricted reserves are maintained to provide appropriate working capital for charitable activities outside the scope of restricted funding or to enhance committed funding within the overall objectives of the charity.

Sussex Prisoners' Families has constructed its reserves policy using guidance from The Charity Commission, Charity Reserves: Building Resilience (CC19).

Previously a Community Interest Company and liable for Corporation Tax, SPF as a CIC operated a break-even budget. SPF converted to Charitable Status (CIO) on 16th June 2023 and is able develop its reserves in accordance with this policy. SPF aspires to develop unrestricted reserves, excluding designated funds and fixed assets, up to six months running costs, as well as ringfenced redundancy funds.

The trustees have assessed the major risks to which the charity is exposed, they are working to mitigate exposure to the major risks.

Structure, governance and management

The charity obtained charity status from the Charity Commission on 16 June 2023 and is a charitable incorporated organisation (CIO), registered charity number 1203605. The charity is governed by its governing document, CIO constitution dated 31 May 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

Jeremy Leadsom

Joel Baynes

Ruth Simmonds

Michel Olszewski

Laura Dumbleton

(Resigned 2 August 2024)

Timothy Kamombo

(Resigned 31 July 2024)

Fiona Bauermeister

Renata Louca

(Appointed 11 November 2023 and resigned 9 February 2025)

SUSSEX PRISONERS' FAMILIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Recruitment and appointment of trustees

Trustees are appointed regarding the skills and knowledge required to enable the charity to carry out its purposes, including the strategic financial and operational efficacy of the organisation pertinent to supporting families and people affected by the Criminal Justice System. A skills audit is undertaken by the board to identify skills gaps and potential trustees recruited by advertising the role in various CVS networks and other agencies (LinkedIn, Reach etc) with some trustees appointed on personal recommendation. Alongside experience, skills and knowledge of the criminal justice system we also seek trustees with Education, Financial, HR, Business and Management skills. There are currently five trustees on the SPF Board. Five of these trustees were non-executive directors for Sussex Prisoners' Families when operating as a Community Interest Company and have committed supporting the organisation as a Trustee when SPF converted to Charitable Status on 16th June 2023. Prospective trustees undergo an interview followed by a DBS check and induction which includes safeguarding training.

The trustees' report was approved by the Board of Trustees.

Jeremy Leadsom

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Jeremy Leadsom

Trustee

03/03/2025

Date:

SUSSEX PRISONERS' FAMILIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUSSEX PRISONERS' FAMILIES

I report to the trustees on my examination of the financial statements of Sussex Prisoners' Families (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Christopher Metters

Christopher Metters FCA

Lindor, Tudor Close

Pulborough

RH20 2EF 03/03/2025

Date:

SUSSEX PRISONERS' FAMILIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	3,304	258,466	261,770	14,465	194,599	209,064
Charitable activities	4	11	-	11	140	-	140
Other income	5	-	-	-	5,343	37,970	43,313
Total income		3,315	258,466	261,781	19,948	232,569	252,517
Expenditure on:							
Charitable activities	6	1,312	264,964	266,276	18,134	182,819	200,953
Total expenditure		1,312	264,964	266,276	18,134	182,819	200,953
Net income/(expenditure)		2,003	(6,498)	(4,495)	1,814	49,750	51,564
Transfers between funds		3,137	(3,137)	-	-	-	-
Net movement in funds		5,140	(9,635)	(4,495)	1,814	49,750	51,564
Reconciliation of funds:							
Fund balances at 1 August 2023		1,814	49,750	51,564	-	-	-
Fund balances at 31 July 2024		6,954	40,115	47,069	1,814	49,750	51,564

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SUSSEX PRISONERS' FAMILIES

BALANCE SHEET

AS AT 31 JULY 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		1,877		351
Current assets					
Debtors	12	3,648		14,479	
Cash at bank and in hand		44,325		44,969	
		47,973		59,448	
Creditors: amounts falling due within one year	13	(2,781)		(8,235)	
Net current assets			45,192		51,213
Total assets less current liabilities			47,069		51,564
The funds of the charity					
Restricted income funds	15		40,115		49,750
Unrestricted funds			6,954		1,814
			47,069		51,564

The financial statements were approved by the trustees on 03/03/2025

Jeremy Leadsom

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Jeremy Leadsom

Trustee

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Sussex Prisoners' Families is a charitable incorporated organisation (CIO), registered on 16 June 2023 with the Charity Commission, charity number 1203605. The principal address of the charity is: 39-41 Surrey Street, Brighton, BN1 3PB.

The CIO was previously incorporated as a community interest company (CIC) limited by guarantee (company number 08631063). Sussex Prisoners' Families CIC was closed by written resolution on 16 June 2023 and the net assets of the CIC were transferred to the newly registered charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,804	-	1,804	283	-	283
Grants	1,500	258,466	259,966	14,182	194,599	208,781
	<u>3,304</u>	<u>258,466</u>	<u>261,770</u>	<u>14,465</u>	<u>194,599</u>	<u>209,064</u>

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable income		
Sales within charitable activities	11	140

5 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Transfer of net assets from Sussex Prisoners' Families CIC	-	-	-	5,343	37,970	43,313

On 16 June 2023 a written resolution was submitted to close Sussex Prisoners' Families CIC and the net assets were transferred to the newly registered charitable incorporation organisation, Sussex Prisoners' Families CIO.

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

6 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	189,043	147,918
Depreciation and impairment	239	173
Training	-	47
Family activities and support	6,068	9,038
Web forum	784	1,240
Rent	8,282	4,484
Travel	6,366	21
Printing and stationery	1,700	1,634
Advertising and raising awareness	4,688	1,535
Other staff and volunteer costs	4,060	3,971
	<u>221,230</u>	<u>170,061</u>
Share of support and governance costs (see note 7)		
Support	45,046	28,492
Governance	-	2,400
	<u>266,276</u>	<u>200,953</u>
Analysis by fund		
Unrestricted funds	1,312	18,134
Restricted funds	264,964	182,819
	<u>266,276</u>	<u>200,953</u>

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	18,140	11,686
Computer expenses	7,178	6,994
Travel and subsistence	1,601	1,342
Legal and professional fees	2,546	2,450
Interest paid	38	-
Bank charges	18	37
Insurance	1,081	1,002
Bookkeeping	10,676	2,279
Telephone	3,768	2,580
Sundry expenses	-	122
Governance costs	-	2,400
	<u>45,046</u>	<u>30,892</u>
Analysed between:		
Charitable expenditure	<u>45,046</u>	<u>30,892</u>
	2024	2023
	£	£
Governance costs comprise:		
Accountancy	-	2,400
	<u>-</u>	<u>2,400</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 1 trustee was reimbursed a total of £77 travelling expenses (2023 - £nil reimbursed).

9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
13	10
<u>13</u>	<u>10</u>

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

9 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	197,495	156,162
Social security costs	6,911	1,743
Other pension costs	2,777	1,699
	<u>207,183</u>	<u>159,604</u>

The total remuneration of key management personnel during the year was £91,117.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 August 2023	524
Additions	1,765
	<u>2,289</u>
At 31 July 2024	
Depreciation and impairment	
At 1 August 2023	173
Depreciation charged in the year	239
	<u>412</u>
At 31 July 2024	
Carrying amount	
At 31 July 2024	1,877
	<u>351</u>
At 31 July 2023	

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	11,301
Other debtors	2,195	1,221
Prepayments and accrued income	1,453	1,957
	<u>3,648</u>	<u>14,479</u>

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	135	2,336
Trade creditors	663	2,371
Other creditors	783	401
Accruals and deferred income	1,200	3,127
	<u>2,781</u>	<u>8,235</u>

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,777</u>	<u>1,699</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2023	Incoming resources	Resources expended	Transfers	At 31 July 2024
	£	£	£	£	£
Alison Dufresne	-	2,500	(2,500)	-	-
Arts Society	-	250	(250)	-	-
Blagrove Trust - Active	1,064	16,500	(11,968)	-	5,596
Chalk Cliff Trust	-	2,000	-	-	2,000
Children in Need	20,037	16,916	(36,714)	-	238
Comic Relief	29	-	-	-	29
Groundwork - Comic Relief	-	1,000	(1,000)	-	-
Little Lives	2,134	-	(93)	-	2,041
Magdalen and Lasher	-	1,000	(747)	-	253
National Lottery	-	150,000	(126,814)	-	23,186
National Lottery Active	1,051	-	(450)	-	601
PCC "Getting Through"	-	3,000	(3,000)	-	-
Probation (Booklet)	-	5,000	(4,088)	-	912
Probation (Briefings)	-	7,250	(7,250)	-	-
SCF 'Young Affinity'	-	6,161	(6,161)	-	-
South Coast Crafts	38	-	-	(38)	-
Sussex Community Foundation	4,848	-	-	-	4,848
Tudor Trust	-	47,465	(47,432)	-	33
University of Sussex	11,005	(576)	(6,952)	(3,099)	378
Weavers Benevolent Trust	9,545	-	(9,545)	-	-
	49,750	258,466	(264,964)	(3,137)	40,115

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

15 Restricted funds

(Continued)

Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2023 £
Awards for All	-	5,000	(5,000)	-	-
Blagrave Trust	-	25,950	(24,886)	-	1,064
Children in Need	-	20,675	(638)	-	20,037
Churchill Fellowship	-	5,000	(5,000)	-	-
Comic Relief	-	2,400	(2,371)	-	29
Enjoolata Grant	-	6,600	(6,600)	-	-
Groundwork - Comic Relief	-	9,000	(9,000)	-	-
HMP Ford	-	1,440	(1,440)	-	-
Little Lives	-	2,200	(66)	-	2,134
National Lottery	-	30,000	(30,000)	-	-
National Lottery Active	-	51,880	(50,829)	-	1,051
South Coast Crafts	-	250	(212)	-	38
Sussex Community Foundation	-	13,000	(8,152)	-	4,848
Tudor Trust	-	26,636	(26,636)	-	-
University of Sussex	-	18,038	(7,033)	-	11,005
Weavers Benevolent Trust	-	14,500	(4,955)	-	9,545
	-	232,569	(182,819)	-	49,750

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

15 Restricted funds

(Continued)

Restricted funds

The purposes of different restricted funds are listed below:

Alison Dufresne - Family activities at Lovebrook Farm

Arts Society - Donation to cover the costs of children's art activities on a 1-1 and group basis

Blagrove Trust - Grant for work with young people

Chalk Cliff Trust - Funds towards the CEO role to build the trustee board's governance and infrastructure fit for charity status

Children in Need - Social action project with children and young people

Comic Relief - Wellbeing events

Groundwork - Comic Relief - Volunteer services project

Little Lives grant - Children's art facilities

Magdalen and Lasher - A grant to be used with our families - to cover income urgent needs, travel to attend an event, clothing, household supplies

National Lottery - Increasing services to reach and support more families

National Lottery Active - Increasing services to reach and support more families

PCC "Getting Through" - funding a practitioner to support the mental health of families whose loved one has entered the criminal justice system specifically for child sexual offences

Probation (Booklet) - Coming Home booklet to support families with practical advice upon leaving prison

Probation (Briefings) - Deliver 9 probation briefings between September 2023 and March 2024.

SCF 'Young Affinity' - Funding young person workshops and member of staff to run youth crime avoidance workshops in schools

South Coast Crafts - Arts and crafts equipment

Sussex Community Foundation - Volunteer services

Tudor Trust - Wages and salaries

University of Sussex 2023 - Salary costs for interns

Weavers Benevolent Trust - Resettlement Hub

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Tangible assets	1,877	-	1,877
Current assets/(liabilities)	5,077	40,115	45,192
	<u>6,954</u>	<u>40,115</u>	<u>47,069</u>

SUSSEX PRISONERS' FAMILIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 July 2023:			
Tangible assets	351	-	351
Current assets/(liabilities)	1,463	49,750	51,213
	<u>1,814</u>	<u>49,750</u>	<u>51,564</u>

17 Related party transactions

During the year donations without conditions were received from related parties totalling £206 (2023: £nil). There were no other disclosable related party transactions during the year.

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Signed By

Signer: Jeremy Leadsom (jeremy.leadsom123@btinternet.com)

Identity Check: Email Authentication

Signature Type: Typed

Time Zone: UTC-00:00, Europe/London (Greenwich Mean Time)

Signer: Christopher Metters (chris@informedrisk.com)

Identity Check: Login with account

Signature Type: Typed

Time Zone: UTC-00:00, Europe/London (Greenwich Mean Time)

Event Log

- Mar 3, 2025, 9:25:58 AM** - Email notification delivered to Jeremy Leadsom (jeremy.leadsom123@btinternet.com).
- Mar 3, 2025, 9:25:58 AM** - Email notification sent to Jeremy Leadsom (jeremy.leadsom123@btinternet.com).
- Mar 3, 2025, 9:38:02 AM** - Jeremy Leadsom (jeremy.leadsom123@btinternet.com) opened the email notification (estimated), from 2a02:26f7:c8a2:4000:3000::1e.
- Mar 3, 2025, 9:38:02 AM** - Jeremy Leadsom (jeremy.leadsom123@btinternet.com) viewed the document(s), from 86.170.243.197.
- Mar 3, 2025, 9:49:18 AM** - Jeremy Leadsom (jeremy.leadsom123@btinternet.com) electronically signed or completed the document(s), from 86.170.243.197.
- Mar 3, 2025, 9:49:30 AM** - Email notification sent to Christopher Metters (chris@informedrisk.com).
- Mar 3, 2025, 9:49:31 AM** - Email notification delivered to Christopher Metters (chris@informedrisk.com).
- Mar 3, 2025, 10:07:26 AM** - Christopher Metters (chris@informedrisk.com) opened the email notification (estimated), from 2a00:23ee:2300:7250:50c9:b89:a91d:9399.
- Mar 3, 2025, 4:41:31 PM** - Christopher Metters (chris@informedrisk.com) viewed the document(s), from 148.253.190.114.
- Mar 3, 2025, 4:41:31 PM** - Christopher Metters (chris@informedrisk.com) viewed the document(s), from 148.253.190.114.
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