



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2010**

**Company Registration Number 3067385  
Charity Number 1048152**

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Financial Statements**

**Year ended 31 March 2010**

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**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Members of the Board and professional advisors**

<b>Registered charity name</b>	Partners of Prisoners and Families Support Group
<b>Company registration number</b>	3067385
<b>Charity number</b>	1048152
<b>The board of trustees</b>	Bill Ashberry (Chair) Yasmin Aslam Anna Davie Christine Knott Jim Dobson Kay Aspinall Stephen Cook
<b>Registered office</b>	Valentine House 1079 Rochdale Road Blackley Manchester M9 8AJ
<b>Auditors</b>	Mitchell Charlesworth Chartered Accountants Registered Auditor Brazennose House West Brazennose Street Manchester M2 5FE
<b>Bankers</b>	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
<b>Solicitors</b>	Carter Moore 13 St John Street Manchester M3 4DQ

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Trustees Annual Report**

### **Year ended 31st March 2010**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2010.

#### **Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year were as follows:

Chair:	Bill Ashberry	
Trustees:	Yasmin Aslam	
	Damian Ganley	- Resigned 6 <sup>th</sup> July 2009
	Marcus Johnstone	- Resigned 26 <sup>th</sup> October 2009
	Ann Davie	- Appointed 6 <sup>th</sup> July 2009
	Kay Aspinall	- Appointed 6 <sup>th</sup> April 2009
	Prof Carole Truman	- Resigned 26 <sup>th</sup> October 2009
	Jim Dobson	
	Christine Knott	
	Steve Cook	- Appointed 6 <sup>th</sup> April 2009
Secretary:	Marcus Johnstone	- Resigned 26 <sup>th</sup> October 2009
Principal Staff:	Farida Anderson MBE (Chief Executive)	
	Diane Curry OBE (Director)	

A third of directors retire at each Annual General Meeting and a new board is elected. The retiring directors may stand for reappointment.

#### **Structure, Governance and Management**

##### **Governing Document**

Partners of Prisoners and Families Support Group (POPS) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10 October 1994 and amended on 15 September 2003. It was registered as a charity with the Charity Commission on 20 July 1995.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

#### **Appointment of trustees**

One third of the members of the Board of Trustees are retired by rotation at the Annual General Meeting. Retiring members are able to apply to be re-elected. The Charity is currently expanding the number of Trustees in order to introduce additional skills to complement those of the existing Board of Trustees. Selected prospective trustees complete an application form and are interviewed by the Chair of the Board before being proposed to the Board of Trustees for acceptance as a new Board Member.

#### **Trustee induction and training**

New trustees are provided with a comprehensive induction pack and undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

#### **Organisation**

The members of the Board of Trustees attend up to four meetings a year and the AGM. Additionally some members attend sub-group management committees dealing in depth with financial performance, prudential management and personnel matters. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within the terms of the Scheme of Delegation document agreed by the Board of Trustees.

#### **Risk Management**

The charity has reviewed all its funding sources and implemented staffing changes to specialise in negotiating and sourcing grants.

Internal risks are minimised by implementation of management controls and self-auditing procedures. The financial management of the organisation is controlled by a specialist in house department and is overseen by the management sub committee of the Board of Trustees.

The trustees confirm that the major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

#### **Objectives and activities**

The charity's objects are:

- 1) The advancement of education and training and the relief of poverty and sickness among persons who are suffering, or who have suffered, a legal restriction on their liberty in a penal or correctional establishment, or through any means whatsoever, and the families of such persons in such ways the trustees think fit, and
- 2) To further promote the study of, and research into, all aspects and methods of the prevention of crime and delinquency, and to obtain and make records of, and disseminate the useful results of such research for the benefit of the public.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

These objectives are delivered by following the current mission statement:

Partners of Prisoners and Families Support Group (POPS) aims to provide a variety of services to support anyone who has a link with someone in prison, prisoners and other agencies.

POPS provides assistance to these groups for the purpose of enabling families to cope with the stress of arrest, imprisonment and release.

POPS has always been a proactive organisation and recognises the ever-changing needs of its client groups, especially in light of the major changes within the Criminal Justice System. These needs, and the rapid growth in demand for the charity's services, have been the background to the development and implementation of a three year corporate business plan and organisational restructure.

The eight strategic priorities in the plan are as follows:

- 1) "Secure funding and use in an efficient way, which maximises the quality of service provision"
- 2) "To continue to improve the quality of the support offered to prisoners and their families"
- 3) "Inspire confidence in POPS as an organisation by being accountable and making systems transparent"
- 4) "Ensure POPS has an appropriate workforce with the necessary knowledge, skills, motivation and experience"
- 5) "Continuously improve the effectiveness of the service"
- 6) "Work in partnership with other agencies and sectors to provide seamless services to prisoners and their families"
- 7) "Improve support to offenders who are BME during and on release from custody"
- 8) "To improve services to prisoners' families during arrest, imprisonment and release"

### **Achievements and performance**

POPS has an overall strategic vision to be the first choice for providing services to prisoners' families throughout the Northwest, and other regions, and to focus on quality business management and service delivery in line with government's reducing re-offending action plan. The following activities and plans which were built into the plans for the future in the 2007/2008 annual report have been implemented and continued to move POPS towards achieving the overall strategic vision.

Financial Stability – POPS has continued to develop its financial security, successfully working during the year to operate in line with the Budget Plan. POPS has continued to develop and diversify our approach to the market for our work by investing in contracting and commissioning skills and training in competitive bidding.

## **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

### **Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

New Partnerships – POPS has continued to develop relationships with the Yorkshire and Humberside DOMS Office. It has continued to develop its relationship with Barnardo's North West and has also been working closely with Barnardo's Yorkshire and Humberside. POPS entered into a contract with HMP Doncaster (SERCO) to provide services in their Visitor Centre. It has also continued working very closely with NOMS Yorkshire and Humberside in the capacity of advisor with regards to their Children and Families Pathway, their Race Equality Department and also as consultants in conducting a recent Visitor Centre review. POPS has entered into contracts with The Department for Children, Schools and Families (Arrest Referral Project); North West NHS (Delivering Race Equality in Mental Health for Black and Minority Ethnic Offenders from Greater Manchester); and the Greater Manchester Probationary Trust (Intensive Alternative to Custody pilot). It has maintained and developed its relationship with the Third Sector Reference Group – influencing the development and delivery of the families who visit prisons agenda.

Leadership and Management – POPS has successfully implemented the changes in the role and structure of the Finance Department. POPS is continuing to implement a management restructure in response to a number of factors, namely projected and current service delivery, succession planning for the post of CEO and the changing economic climate

Strategic Plan – POPS has spent time reviewing and updating the mission, purpose and vision to suit its current strategic and operational position within the Criminal Justice System.

Project Management and Financial Systems –POPS has during the year fully implemented a new Accounting Package to provide more detailed information on the financial performance of all our project and service contracts.

Quality – POPS has continued to monitor its quality standards to ensure it operates above the Investors In People standard.

Human Resources – All the terms and conditions of service (contractual and non contractual) have been updated and are in line with current legal statute.

Governance – The Board of Trustees is closer to reaching its plan of diversifying the range of experience to reflect the communities in which we operate. The aim is to eventually have a Board of ten people with diverse skills to enhance the management of the charity.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

**Financial Review**

Financial results for the year were significantly better than budget, with gross income of £1,169,526 expenditure of £1,136,914 and the overall surplus £81,010 better than budget.

Voluntary income increased by £137,648, and total income by £86,253.

Staff costs decreased by £22,199 and general operating costs fell by £50,460.

The total reserves of the charity at the end of the financial year are £493,233, an increase of £32,612 in the year. This has been split between £461,388 general fund and a continuation of designated funds of £18,320 (To continue Building £5,820, IT developments £5,000 and Client Database System Development fund £7,500.

Additionally there is £13,525 held in restricted funds to be utilised in the next financial year.

The overall impact of these arrangements and provisions provides an increase in the Unrestricted General Funds of the charity of £461,388 an increase of £23,560 compared to the previous financial year.

POPS has bettered its planned financial development and results in line with the budget and business plan. This secure financial situation will allow POPS to commit some of its reserve strength in the coming year to further develop the potential and expansion of the charities activities.

**Investment powers and policy**

The charity has a policy of safe investment of surplus funds and liaises with a leading bank to ensure appropriate investment of any available funds.

**Reserves policy**

The policy of the charity is to maintain free reserves of between three and six months of the resources expended. At the end of the year, the free reserves were 3.16 months (2009: 2.91) excluding fixed assets.



# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

### **Plans for future periods**

POPS is a leading charity in England and Wales providing a variety of services to anyone who has a link with somebody in prison, prisoners and agencies. We combine our services to individuals and communities alongside campaigning and lobbying for better ways to utilise families of offenders as a critical factor for change. The information below summarises POPS priorities in April 2008 –March 2011 which establishes a strategic and robust route to enable us to achieve our vision.

### **Our Vision**

Our vision is that prisoner/offenders families will be viewed as a 'critical factor for change' in the resettlement of offenders and seen as part of the solution not the problem.

### **Our core principles**

- To empower service users to make a positive difference to their lives and to the lives of their loved ones.
- To embed the ethos of equality and diversity throughout all our services.
- To use our bespoke knowledge of the issues for prisoners families to develop our service delivery and to influence national policy.

## **A OUR STRATEGIC GOALS**

POPS has identified goals from three perspectives to allow us to maximise our strengths and develop our services: -

### **1 Internal process**

Ensure we have an internal structure and infrastructure which ensures existing services are maintained and developed.

### **2 Development of services**

To continue to build on the current position of transferring our knowledge and expertise to the South Yorkshire and Humberside region and to work towards the strategic provision of family support at the point of arrest.

### **3 Stakeholders**

To align ourselves effectively with our service users, funders and policy makers and to identify suitable partners for the future.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

### **B OUR STRATEGIC OBJECTIVES**

POPS has identified objectives from three perspectives to allow us to maximise our strengths and develop our services: -

#### **1 Internal process**

##### *Key strategic goal*

To ensure we have internal structure and infrastructure which ensures that existing services are maintained and developed.

##### *Objectives*

- To attract, maintain and motivate our staff to deliver excellent services.
- To ensure efficiency and effectiveness of all services via fully trained staff.
- To initiate a robust performance management structure.
- To plan appropriately for organisational change within the existing structure.

#### **2 Development**

##### *Key strategic goal*

To continue to build on the current position of transferring our knowledge/expertise to the South Yorkshire and Humberside region and to work towards the strategic provision of family support at the point of arrest.

##### *Objectives*

- To map current service provision for offenders families in the South Yorkshire and Humberside region.
- To strategically develop services to families who visit prisons in the South Yorkshire and Humberside region.
- To negotiate the provision of a support service to offender's families to be initiated by police at the point of arrest.

#### **3 Stakeholders**

##### *Key strategic goal*

To align ourselves effectively with our service users, funders and policy makers. and to identify suitable partners for the future.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

### *Objectives*

- To enhance our portfolio of services, working in partnership with other agencies, where this benefits our service users.
- To meet the needs of a greater number and a wider range of service users.
- To improve levels of satisfaction and engagement experienced by our service users.
- To be a rational and constructive voice for offenders families in public discussion of CJ policy.
- To be the preferred provider of services to offenders families at a regional level.

## **C HOW WE WILL DO THIS**

### **1 Internal processes – “Building a strong foundation from which to grow.”**

Appropriate salary for post – roles/responsibilities

Review job descriptions and evaluate service delivery roles. (Family Link Workers and Coordinators to be fully reviewed and implemented by April 2009).

### **2 To initiate a full staff training/development plan.**

Mapping of levels of competency required for bulk of posts.

Staff training programme to be developed.

### **3 To initiate a robust performance improvement process.**

To devise competency and performance appraisal systems.

## **D DEVELOPMENT OF SERVICES**

*“From small acorns do giant oak trees grow”.*

To deliver a one-stop shop service to families who visit HMP Hull.

To promote the findings of the mapping exercise to South Yorkshire and Humberside Area Office in order to pursue improvements to visitors in the region. This is to include a strategic formulation of a 12 monthly action plan to include customer service and prisoner’s family training for all Visit and Visitor Centre staff.

## **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

### **Trustees Annual Report**

**Year ended 31st March 2010** *(continued)*

To work with the police department in the North West to initiate, develop and pilot for early intervention at point of arrest. This is to include training for officers responsible for staffing charging desks at local police stations.

To continue to provide and improve current services in the North West region. This is to include the completion of the tender exercise for all Visitor Centre's and Family Link Worker services in the region.

To develop the validated Routes to Roots modular programme to be delivered across the North West and South Yorkshire and Humberside regions.

### **E      STAKEHOLDERS**

*"Use me or loose me".*

To develop Visitor Forums at all centres in the North West and South Yorkshire and Humberside.

To constantly evaluate our services and utilise service users where possible.

To promote the issues for prisoners families and black offenders at all opportunities.

- Conferences.
- Forums.
- Policy meetings.
- Papers.

Maintain and improve reputation of delivering a quality service. (IIP, LSC and investment in staff).

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of Trustees' Responsibilities**

**Year ended 31st March 2010**

Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

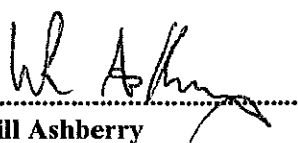
In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

A resolution will be proposed at the Annual General Meeting that Mitchell Charlesworth be re-appointed as auditors to the charity for the ensuing year.

By order of the trustees

  
.....  
**Bill Ashberry**  
**Chairman**

# Mitchell Charlesworth

Chartered Accountants

Brazennose House West Brazennose Street Manchester

## **Independent Auditor's Report to the Trustees of Partners of Prisoners' and Families Support Group Year ended 31st March 2010**

We have audited the financial statements of Partners of Prisoners' and Families Support Group for the year ended 31 March 2010 which comprise the Statement of Financial Activities, the Balance Sheets and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of the trustees and auditor**

The trustees' (who are also the directors of Partners of Prisoners' and Families Support Group for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

The trustees have elected for the financial statements to be audited in accordance with Part VII of the Companies Act 1985. Accordingly we have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the information given in the Trustees' Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, the financial statements do not accord with those records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

# Mitchell Charlesworth

Chartered Accountants

Brazennose House West Brazennose Street Manchester

## Independent Auditor's Report to the Trustees of Partners of Prisoners' and Families Support Group Year ended 31st March 2010

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 12 to the financial statements.

### Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's and group's affairs as at 31 March 2010 and of the group's incoming resources and application of resources, including income and expenditure, for the year then ended; and
- comply with section 226 A of the Companies Act 1985.



MITCHELL CHARLESWORTH  
Chartered Accountants  
Registered Auditor

Brazennose House West  
Brazennose Street  
Manchester  
M2 5FE

12<sup>th</sup> November 2010

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Statement of Financial Activities (including income and expenditure account)  
Year ended 31 March 2010**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 March 2010 £	Total Funds Year to 31 March 2009 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
<i>Voluntary income</i>					
Grants and donations	4	31,117	225,604	256,721	99,511
<i>Activities for generating funds</i>					
Commercial trading operations	5	64,777	-	64,777	77,365
<i>Investment income</i>	6	806	-	806	7,780
		<u>96,700</u>	<u>225,604</u>	<u>322,304</u>	<u>184,656</u>
<i>Incoming resources from</i>					
<i>Charitable activities:</i>					
Operation of prison visitor centres, family link work and tea bar services	7	736,914	110,308	847,222	898,617
<b>Total incoming resources</b>		<u>813,614</u>	<u>355,912</u>	<u>1,169,526</u>	<u>1,083,273</u>
<b>Resources expended</b>					
<i>Costs of generating funds:</i>					
Fundraising costs of grants and donations	8	36,584	-	36,584	89,809
Sub total cost of generating funds		<u>36,584</u>	<u>-</u>	<u>36,584</u>	<u>89,809</u>
<i>Charitable activities:</i>					
Operation of prison visitor centres, family link work and tea bar services	8	754,311	328,759	1,083,070	1,102,345
<i>Governance costs</i>	8	17,260	-	17,260	17,419
<b>Total resources expended</b>		<u>808,155</u>	<u>328,759</u>	<u>1,136,914</u>	<u>1,209,573</u>
<b>Net incoming /(outgoing) resources before transfers</b>					
Gross transfers between funds	15	5,459 (1900)	27,153 1,900	32,612 -	(126,300) -
<b>Net movement of funds in the year</b>		<u>3,559</u>	<u>29,053</u>	<u>32,612</u>	<u>(126,300)</u>
<i>Reconciliation of funds</i>					
Total funds brought forward		456,148	4,473	460,621	586,921
Total funds carried forward		<u>459,707</u>	<u>33,526</u>	<u>493,233</u>	<u>460,621</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

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



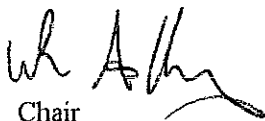
**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Balance sheet as at 31 March 2010**

	Note	31 March 2010 £	31 March 2009 £
<b>Fixed assets</b>			
Tangible assets	18	161,561	167,674
		<u>161,561</u>	<u>167,674</u>
<b>Current assets</b>			
Stocks	19	4,057	7,922
Debtors	20	77,745	114,666
Cash at bank and in hand		413,226	310,024
		<u>495,028</u>	<u>432,612</u>
<b>Creditors: Amounts falling due within one year</b>	21	<u>163,356</u>	<u>139,665</u>
<b>Net current assets</b>		<u>331,672</u>	<u>292,947</u>
<b>Total assets less current liabilities</b>		<u>493,233</u>	<u>460,621</u>
<b>Net assets</b>		<u>493,233</u>	<u>460,621</u>
<b>The funds of the charity</b>			
Restricted income funds	23	13,525	4,473
Unrestricted income funds			
General	23	461,388	437,828
Designated	23	18,320	18,320
Total unrestricted funds	23	<u>479,708</u>	<u>456,148</u>
<b>Total charity funds</b>		<u>493,233</u>	<u>460,621</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These financial statements were approved by the members of the committee on the 12.11.2010 and are signed on their behalf by

  
Chair

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

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**

## **A COMPANY LIMITED BY GUARANTEE**

### **Notes to the Financial Statements**

#### **Year ended 31 March 2010**

#### **1. Accounting Policies**

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### **Cash flow statement**

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

##### **Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Stock**

Stock of goods for resale is included at the lower of cost or net realisable value.

##### **Incoming resources**

Voluntary income is received by way of donations, legacies and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from fees is recognised in the period to which the income relates.

Revenue grants are shown in the Statement of Financial Activities in the year in which they are receivable.

Grants are deferred to future periods only when this is specified by the funder or other preconditions of the fund are not yet met.

Investment income is recognised on a receivable basis.

# **PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE**

## **Notes to the Financial Statements Year ended 31 March 2010**

### **1. Accounting Policies (continued)**

#### **Resources expended**

Expenditure is recognised when a liability is incurred.

- Costs of generating funds are the direct and indirect costs of raising funds for charitable purposes, including applying for grants.
- Charitable activities include expenditure associated with the provision of services at the visitors' centres and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating staff costs either directly when identifiable, or on the basis of staff time spent on supporting and managing projects.

#### **Tangible fixed assets**

All fixed assets are initially recorded at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Freehold land and buildings	4% straight line
Equipment	25% reducing balance

#### **Funds structure**

Restricted funds are to be used for specified purposes as laid down by the donor.

Unrestricted funds are donations and other income received or generated for charitable purposes.

Designated funds are unrestricted funds designated by the directors for specific purposes.

#### **Pensions**

The charity operates a defined contribution pension scheme in respect of certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable under the scheme by the charity to the fund. The charity has no liability to the scheme other than for the payment of those contributions. There were no contributions outstanding at the year end.

#### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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**Notes to the Financial Statements  
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**2. Legal status of the trust**

The company is limited by guarantee and all members have agreed to contribute an amount not exceeding £10 in the event of a winding up. The number of guarantee members at the year end was 7 (2009: 9).

**3. Related party transactions**

One trustee, Damian Ganley, received payments for professional services totalling £12,156 (2009: 4,292) until his resignation as a trustee.

**4. Voluntary Income**

	Unrestricted Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
DCFS – Arrest Referral Project	-	106,501	106,501	-
NHS – BME mental health project	-	80,087	80,087	-
Muslim Prisoners Scoping project	20,000	-	20,000	-
Gtr. Manchester Probationary Trust (IAC)	-	36,516	36,516	-
UCLAN	-	-	-	3,332
IDTS	4,534	-	4,534	-
HMP Everthorpe	3,000	-	3,000	-
Action for Prisoners Families	-	-	-	23,500
HMP Manchester	2,000	-	2,000	-
Vodafone	-	2,500	2,500	-
NOMS Chair Case Study	-	-	-	5,000
HMPS REAG Whistle Blowing Project	-	-	-	14,000
Trafford DAAT Families of the Accused	-	-	-	7,000
ROMS Yorkshire Humberside	-	-	-	30,000
HMP Wakefield	-	-	-	2,500
HMP Doncaster	-	-	-	2,500
HMP Haverigg	-	-	-	5,000
Consultancy Expenses Reclaim	-	-	-	4,681
Other	1,583	-	1,583	1,998
	<u>31,117</u>	<u>225,604</u>	<u>256,721</u>	<u>99,511</u>

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**5. Activities for generating funds**

The commercial trading income is from the rental of offices at the charities head office, from an awards ceremony and a conference hosted by the charity during the year.

	2010 £	2009 £
Commercial trading income	42,777	55,365
Office rental income	22,000	22,000
Total	<u>64,777</u>	<u>77,365</u>

**6. Investment Income**

The investment income arises from an interest bearing deposit account.

	2010 £	2009 £
Bank interest received	806	7,780
Total	<u>806</u>	<u>7,780</u>

**7. Incoming resources from charitable activities**

The income was primarily from the operation of the visitors centres in prisons:

	2010 £	2009 £
Income from service level agreements and fees		
Visitors' centre operation	363,259	387,428
Family link work	110,308	110,894
Tea Bar Activities as part of Visitor Centre Services	373,488	399,116
Other fees and projects	167	1,179
Total	<u>847,222</u>	<u>898,617</u>

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**Notes to the Financial Statements  
Year ended 31 March 2010**

**8. Analysis of charitable expenditure**

The charity undertakes direct charitable activities only and does not make grant payments.

	Basis of allocation	Tea Bar Services	Visitor centres	Family Link Worker	Fundraising	Governance	Total 2010	Total 2009
		£	£	£	£	£	£	£
Tea bar supplies	Direct	273,214	-	-	-	-	273,214	276,404
Wages and salaries	Direct	-	270,309	125,586	-	-	395,895	447,185
Recruitment costs	Direct	-	-	-	-	-	-	-
Marketing costs	Direct	-	-	-	1,584	-	1,584	57,809
Board expenses	Direct	-	-	-	-	2,862	2,862	1,199
Audit fees	Direct	-	-	-	-	6,433	6,433	8,783
Legal and professional fees	Direct	-	-	-	-	5,465	5,465	4,637
Support costs	Note 9	-	208,750	205,211	35,000	2,500	451,461	413,556
<b>Total</b>		<b>273,214</b>	<b>479,059</b>	<b>330,797</b>	<b>36,584</b>	<b>17,260</b>	<b>1,136,914</b>	<b>1,209,573</b>

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**Notes to the Financial Statements  
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**9. Analysis of support costs**

The charity allocates its support costs as shown in the table below and then further apportions those costs between the three charitable activities undertaken (see note 8). Support costs are allocated on a basis consistent with the use of resources. The basis of allocation for each support cost is outlined below.

Support cost	Basis of allocation	Allocated to			
		Operation of prison visitor centres, family link work and tea bar facilities £	Fundraising costs of voluntary income £	Governance £	Total 2010 £
					Total 2009 £
Wages and salaries	No of projects	275,431	35,000	2,500	312,931
Premises costs	No of projects	31,315	-	-	31,315
General operating costs	No of projects	107,215	-	-	107,215
		<u>413,961</u>	<u>35,000</u>	<u>2,500</u>	<u>451,461</u>
					<u>413,556</u>

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**10. Analysis of staff costs**

	2010 £	2009 £
Salaries and wages	664,934	683,128
Social security costs	49,244	49,830
Pension costs	2,500	5,919
Agency staff	-	-
	<u>716,678</u>	<u>738,877</u>

No employees had emoluments in excess of £60,000 (2009: £Nil).

**11. Staff numbers**

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2010 Number	2009 Number
Chief Executive	1	1
Director	1	1
Service Development Manager	5	4
Administration	3	4
Project workers	21	22
	<u>31</u>	<u>32</u>

**12. APB ethical standards**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**13. Movement in total funds for the year**

	2010 £	2009 £
This is stated after charging:		
Depreciation	11,759	11,255
Auditor's remuneration:		
External audit	6,000	5,283
Other services	433	3,500
	<u>18,192</u>	<u>20,038</u>



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**Notes to the Financial Statements**  
**Year ended 31 March 2010**

**14. Interest payable and similar charges**

	2010 £	2009 £
Bank charges and interest	374	313
Bank loan interest	-	-
	<u>374</u>	<u>313</u>

**15. Transfers between funds**

Funds were transferred from the unrestricted fund during the year to cover excess costs incurred on a number of restricted funds. See note 23.

**16. Taxation**

The company is a registered charity and no provision is considered necessary for taxation.

**17. Auditor's remuneration**

The auditor's remuneration of £6,000 (2009: £5,283) related solely to the audit with additional accountancy work and advice undertaken of £433 (2009: £3,500).

**18. Tangible fixed assets**

	Freehold land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 1st April 2009	188,483	51,893	240,376
Additions	-	5,646	5,646
<b>At 31st March 2010</b>	<u>188,483</u>	<u>57,539</u>	<u>246,022</u>
<b>Depreciation</b>			
At 1st April 2009	32,042	40,660	72,702
Charge for the year	7,539	4,220	11,759
<b>At 31st March 2010</b>	<u>39,581</u>	<u>44,880</u>	<u>84,461</u>
<b>Net book value</b>			
<b>At 31st March 2010</b>	<u>148,902</u>	<u>12,659</u>	<u>161,561</u>
At 31st March 2009	<u>156,441</u>	<u>11,233</u>	<u>167,674</u>

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**19. Stock**

	2010 £	2009 £
Goods for resale	<u>4,057</u>	<u>7,922</u>

**20. Debtors**

	2010 £	2009 £
Trade debtors	58,751	92,316
Prepayments	3,538	8,171
Accrued income	15,456	14,179
	<u>77,745</u>	<u>114,666</u>

**21. Creditors: amounts falling due within one year**

	2010 £	2009 £
Trade Creditors	28,158	46,264
Taxes and social security costs	15,973	1,850
Accruals and deferred income	119,225	91,550
	<u>163,356</u>	<u>139,665</u>

**22. Analysis of net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	161,561	-	-	161,561
Cash at bank and in hand	381,381	18,320	13,525	413,226
Other net current liabilities	(81,554)	-	-	(81,554)
	<u>461,388</u>	<u>18,320</u>	<u>13,525</u>	<u>493,233</u>

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**Notes to the Financial Statements  
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**23. Analysis of charitable funds**

**Analysis of unrestricted fund movements**

	<b>Balance at 31 March 2009 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2010 £</b>
<b>General fund</b>	437,828	813,614	(808,155)	(1,900)	<b>441,387</b>
<b>Designated:</b>					
Renovation fund	5,820	-	-	-	<b>5,820</b>
Information technology fund	5,000	-	-	-	<b>5,000</b>
	-	-	-	-	-
Client Database System Fund	7,500	-	-	-	<b>7,500</b>
<b>Total</b>	<b>456,148</b>	<b>813,614</b>	<b>(808,155)</b>	<b>(1,900)</b>	<b>459,707</b>

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
Renovation	Fund to cover the costs of essential renovation work required at Valentine House.
Information technology	Fund created to cover the potential need to upgrade the current Microsoft Operating System.
Client Database System	Fund created to cover the cost of development of a new web based database client management system.

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**Notes to the Financial Statements  
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**23. Analysis of charitable funds (continued)**

**Analysis of restricted fund movements**

	<b>Fund at 31 March 2009</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Fund at 31 March 2010</b>
	£	£	£	£	£
Vodafone	-	2,500	(2,741)	241	-
DCFS	-	106,500	(106,500)	-	-
North West NHS	-	80,087	(76,252)	-	<b>3,835</b>
GMPT	-	36,516	(38,175)	1,659	-
DAAST Manchester	4,473	81,808	(81,772)	-	<b>4,509</b>
NOMS VCS	-	28,500	(23,319)	-	<b>5,181</b>
<b>Total</b>	<b>4,473</b>	<b>335,911</b>	<b>(328,759)</b>	<b>1,900</b>	<b>13,525</b>

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
Vodafone	Provision of administrative assistance
DCFS	Provision of advice and assistance to families at point of arrest.
North West NHS	To provide support to the BME Offender with mental health problems
GMPT	Family and Partner support service for Gtr. Manchester IAC pilot
DAAST Manchester	Provision of Family Link Work Services at HMP Manchester
NOMS VCS	Community Family Link Worker at Manchester Magistrates Courts