



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2011**

**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 2011**

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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) Anna Davie Jim Dobson Stephen Cook Stuart Wallace Christine Verduyn Selina Sanders
<b>Registered office</b>	Valentine House 1079 Rochdale Road Blackley Manchester M9 8AJ
<b>Auditors</b>	Mitchell Charlesworth Chartered Accountants Registered Auditor 11 <sup>th</sup> Floor 129 Deansgate Manchester M3 3WR
<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 2011**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2011.

#### **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	- Resigned 24/01/11
	Anna Davie	
	Kay Aspinall	- Resigned 24/01/11
	Jim Dobson	
	Christine Knott	- Resigned 25/10/10
	Stephen Cook	
	Stuart Wallace	- Appointed 25/10/10
	Christine Verduyn	- Appointed 24/07/10
	Selina Sanders	- Appointed 14/03/11
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 2011** *(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 2011** *(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, sentencing, 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 and to focus on quality business management and service delivery in line with new government processes. The following activities and plans which were built into the plans for the future in the 2010/2011 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 2011** *(continued)*

New Partnerships – POPS continues to develop its concept of a “Continuum of Care” being available to families of offenders as they enter various stages of the Criminal Justice System. Central to this work is the delivery of the national offenders families telephone helpline funded by NOMS. New partnerships with the Youth Offending Service (YOS) has allowed us to offer support to families of young offenders at Youth Courts as well as their central team in Manchester. We continue to enhance our service delivery to families of those on a community sentence (IAC) and to those families visiting HMP Manchester who may be concerned about a loved ones drug use (DAAST).

Merseyside Probation Trust has funded the BME Routes 2 Roots programme with a view to providing those who attend the course with skills to be better fitted to secure employment, training or volunteering. POPS has embarked upon a partnership with Huddersfield University as part of a pan European research project funded by ESF network 7 monies.

Leadership and Management – POPS has successfully implemented the changes in the role and structure of the Finance Department. POPS is implementing 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 via away days and staff forums to review and update the mission, purpose and vision to suit its current strategic and operational position within the Criminal Justice System.

Financial Systems - POPS has during the year undertaken a full review of the key financial systems and staffing levels within the finance department and has achieved efficiency savings c17K by implementing a staff restructure and introducing an outsourced finance manager on a part time basis.

Quality – POPS has continued to monitor its quality standards to ensure it operates above the Investors in People standard, including new areas of work e.g. telephone helpline under the guidance’s of the Telephone Helpline Association.

Human Resources – All the terms and conditions of service (contractual and non contractual) have been updated and are in line with current legal statute. This will be closely monitored by the Human Resources Manager, due to significant proposed changes by the new government.

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 2011** *(continued)*

**Financial Review**

Financial results for the year were significantly better than budget, with gross income of £1,390,402 expenditure of £1,234,887 and the overall surplus £155,515 better than budget.

Voluntary income increased by £154,995, and total income by £220,876.

Staff costs increased by £90,379 and general operating costs increased by £10,106.

The total reserves of the charity at the end of the financial year are £648,748, an increase of £155,515 in the year. This has been split between £553,835 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 £76,593 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 £533,835 an increase of £92,447 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 2.63 months (2010: 3.43) excluding fixed assets.



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

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees Annual Report**

**Year ended 31st March 2011** *(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 2011 –March 2012 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 2011** *(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  
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**Trustees Annual Report**

**Year ended 31st March 2011** *(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 2011** *(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 2011**

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.

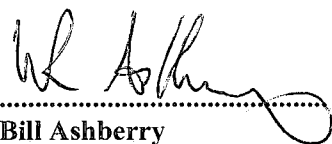
In accordance with company law, as the company's directors, we certify that:

- 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 2011**

We have audited the financial statements of Partners of Prisoners' and Families Support Group for the year ended 31 March 2011 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 2011

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 2011 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  
Statutory Auditor

Centurion House  
129 Deansgate  
Manchester  
M3 3WR

11/7/11

**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 2011**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 March 2011 £	Total Funds Year to 31 March 2010 £
<b>Incoming resources</b>					
<b><i>Incoming resources from generated funds</i></b>					
<i>Voluntary income</i>					
Grants and donations	4	59,540	352,176	411,716	256,721
<i>Activities for generating funds</i>					
Commercial trading operations	5	35,962	-	35,962	64,777
<i>Investment income</i>	6	1,045	-	1,045	806
		<u>96,547</u>	<u>352,176</u>	<u>448,723</u>	<u>322,304</u>
<b><i>Incoming resources from Charitable activities:</i></b>					
Operation of prison visitor centres, family link work and tea bar services	7	794,483	147,196	941,679	847,222
<b>Total incoming resources</b>		<u>891,030</u>	<u>499,372</u>	<u>1,390,402</u>	<u>1,169,526</u>
<b>Resources expended</b>					
<b><i>Costs of generating funds:</i></b>					
Fundraising costs of grants and donations	8	41,329	-	41,329	36,584
Sub total cost of generating funds		<u>41,329</u>	<u>-</u>	<u>41,329</u>	<u>36,584</u>
<b><i>Charitable activities:</i></b>					
Operation of prison visitor centres, family link work and tea bar services	8	751,084	432,926	1,184,010	1,083,070
<b>Governance costs</b>	8	<u>9,548</u>	<u>-</u>	<u>9,548</u>	<u>17,260</u>
<b>Total resources expended</b>		<u>801,961</u>	<u>432,926</u>	<u>1,234,887</u>	<u>1,136,914</u>
<b>Net incoming /(outgoing) resources before transfers</b>					
Gross transfers between funds	15	89,069 3,378	66,446 (3,378)	155,515 -	32,612 -
<b>Net movement of funds in the year</b>		<u>92,447</u>	<u>63,068</u>	<u>155,515</u>	<u>32,612</u>
<b><i>Reconciliation of funds</i></b>					
Total funds brought forward		<u>479,708</u>	<u>13,525</u>	<u>493,233</u>	<u>460,621</u>
Total funds carried forward		<u>572,155</u>	<u>76,593</u>	<u>648,748</u>	<u>493,233</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 - 27 form part of these financial statements.



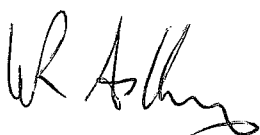
**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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**Balance sheet as at 31 March 2011**

	Note	31 March 2011 £	31 March 2010 £
<b>Fixed assets</b>			
Tangible assets	18	179,095	161,561
		<u>179,095</u>	<u>161,561</u>
<b>Current assets</b>			
Stocks	19	7,171	4,057
Debtors	20	192,028	77,745
Cash at bank and in hand		475,195	413,226
		<u>674,394</u>	<u>495,028</u>
<b>Creditors: Amounts falling due within one year</b>	21	<u>204,741</u>	<u>163,356</u>
<b>Net current assets</b>		<u>469,653</u>	<u>331,672</u>
<b>Total assets less current liabilities</b>		<u>648,748</u>	<u>493,233</u>
<b>Net assets</b>		<u>648,748</u>	<u>493,233</u>
<b>The funds of the charity</b>			
Restricted income funds	24	76,593	13,525
Unrestricted income funds			
General	24	487,155	461,388
Designated	24	85,000	18,320
Total unrestricted funds	24	<u>572,155</u>	<u>479,708</u>
<b>Total charity funds</b>		<u>648,748</u>	<u>493,233</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 11/7/11 and are signed on their behalf by



Chair

The notes on pages 16 - 27 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 2011**

**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  
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**Notes to the Financial Statements  
Year ended 31 March 2011**

**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
Refurbishment	33.33% 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.

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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 (2010: 7).

**3. Related party transactions**

No charity trustees' received any emoluments or payment for professional or other services during the year.

**4. Voluntary Income**

	Unrestricted Funds £	Restricted Funds £	Total 2011 £	Total 2010 £
DCFS – Arrest Referral Project	-	75,000	75,000	106,501
NHS – BME mental health project	4,000	-	4,000	80,087
Muslim Prisoners Scoping project	-	-	-	20,000
Gtr. Manchester Probationary Trust (IAC)	-	54,500	54,500	36,516
IDTS	-	-	-	4,534
HMP Everthorpe	-	-	-	3,000
HMP Manchester	-	-	-	2,000
Vodaphone	-	-	-	2,500
NOMS – Telephone Help Line	-	109,390	109,390	-
Unpaid Work & Interventions Project	20,000	-	20,000	-
GM Race Equality Co-ordinator	-	56,220	56,220	-
Big Lottery Fund	-	10,000	10,000	-
Bolton Mapping Project	12,000	-	12,000	-
Barnado's	20,000	-	20,000	-
YOS – Family Support Workers	-	22,566	22,566	-
Social Enterprise - Capital	-	20,000	20,000	-
Social Enterprise	-	4,500	4,500	-
Other	3,540	-	3,540	1,583
	<u>59,540</u>	<u>352,176</u>	<u>411,716</u>	<u>256,721</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.

	<b>2011</b>	2010
	£	£
Commercial trading income	<b>13,962</b>	42,777
Office rental income	<b>22,000</b>	22,000
	<hr/>	<hr/>
Total	<b>35,962</b>	64,777
	<hr/>	<hr/>

**6. Investment Income**

The investment income arises from an interest bearing deposit account.

	<b>2011</b>	2010
	£	£
Bank interest received	<b>1,045</b>	806
	<hr/>	<hr/>
Total	<b>1,045</b>	806
	<hr/>	<hr/>

**7. Incoming resources from charitable activities**

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

	<b>2011</b>	2010
	£	£
Income from service level agreements and fees		
Visitors' centre operation	<b>371,835</b>	363,259
Family link work	<b>147,196</b>	110,308
Tea Bar Activities as part of Visitor Centre Services	<b>420,516</b>	373,488
Other fees and projects	<b>2,132</b>	167
	<hr/>	<hr/>
Total	<b>941,679</b>	847,222
	<hr/>	<hr/>

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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Notes to the Financial Statements  
Year ended 31 March 2011

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 2011 £	Total 2010 £
Tea bar supplies	Direct	282,683	-	-	-	-	282,683	273,214
Wages and salaries	Direct	49,467	251,864	148,523	-	-	449,854	395,895
Marketing costs	Direct	-	-	-	6,013	-	6,013	1,584
Board expenses	Direct	-	-	-	316	-	316	2,862
Audit fees	Direct	-	-	-	-	6,000	6,000	6,433
Legal and professional fees	Direct	-	-	-	-	1,048	1,048	5,465
Support costs	Note 9	-	103,839	347,634	35,000	2,500	488,973	451,461
Total		<u>332,150</u>	<u>355,703</u>	<u>496,157</u>	<u>41,329</u>	<u>9,548</u>	<u>1,234,887</u>	<u>1,136,914</u>

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**Notes to the Financial Statements  
Year ended 31 March 2011**

**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			Total 2011 £	Total 2010 £
		Operation of prison visitor centres, family link work and tea bar facilities £	Fundraising costs of voluntary income £	Governance £		
Wages and salaries	No of projects	319,722	35,000	2,500	357,222	312,931
Premises costs	No of projects	14,430	-	-	14,430	31,315
General operating costs	No of projects	117,321	-	-	117,321	107,215
		<u>451,473</u>	<u>35,000</u>	<u>2,500</u>	<u>488,973</u>	<u>451,461</u>

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**Notes to the Financial Statements**  
**Year ended 31 March 2011**

**10. Analysis of staff costs**

	<b>2011</b>	2010
	<b>£</b>	£
Salaries and wages	<b>763,904</b>	664,934
Social security costs	<b>41,391</b>	49,244
Pension costs	<b>1,780</b>	2,500
Agency staff	-	-
	<u><b>807,075</b></u>	<u>716,678</u>

No employees had emoluments in excess of £60,000 (2010: £Nil).

**11. Staff numbers**

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

	<b>2011</b>	2010
	<b>Number</b>	Number
Chief Executive	<b>1</b>	1
Director	<b>1</b>	1
Service Development Manager	<b>4</b>	5
Administration	<b>3</b>	3
Project workers	<b>29</b>	21
	<u><b>38</b></u>	<u>31</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**

	<b>2011</b>	2010
	<b>£</b>	£
This is stated after charging:		
Depreciation	<b>13,922</b>	11,759
Auditor's remuneration:		
External audit	<b>6,000</b>	6,000
Other services	<b>830</b>	433
	<u><b></b></u>	<u></u>



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**Notes to the Financial Statements**  
**Year ended 31 March 2011**

**14. Interest payable and similar charges**

	<b>2011</b>	2010
	<b>£</b>	£
Bank charges and interest	<b>316</b>	374
Bank loan interest	-	-
	<u><b>316</b></u>	<u>374</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. There has also been a transfer from restricted funds to unrestricted funds as in agreement with the conditions of the grant. See note 24.

**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 (2010: £6,000) related solely to the audit with additional accountancy work and advice undertaken of £830 (2010: £433).

**18. Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1st April 2010	188,483	57,539	246,022
Additions	26,000	5,456	31,456
<b>At 31st March 2011</b>	<u><b>214,483</b></u>	<u><b>62,995</b></u>	<u><b>277,478</b></u>
<b>Depreciation</b>			
At 1st April 2010	39,581	44,880	84,461
Charge for the year	9,706	4,216	13,922
<b>At 31st March 2011</b>	<u><b>49,287</b></u>	<u><b>49,096</b></u>	<u><b>98,383</b></u>
<b>Net book value</b>			
<b>At 31st March 2011</b>	<u><b>165,196</b></u>	<u><b>13,899</b></u>	<u><b>179,095</b></u>
At 31st March 2010	<u>148,902</u>	<u>12,659</u>	<u>161,561</u>

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**Notes to the Financial Statements  
Year ended 31 March 2011**

**19. Stock**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Goods for resale	<u>7,171</u>	<u>4,057</u>

**20. Debtors**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Trade debtors	168,079	58,751
Prepayments	5,209	3,538
Accrued income	18,740	15,456
	<u>192,028</u>	<u>77,745</u>

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

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Trade creditors	37,772	28,158
Taxes and social security costs	18,616	15,973
Accruals and deferred income	145,322	118,212
Other creditors	3,031	1,013
	<u>204,741</u>	<u>163,356</u>

**22. Commitments under operating leases**

At 31st March 2011 the company had annual commitments under non-cancellable operating leases as set out below.

	<b>Other Equipment</b>
	<b>2011      2010</b>
	<b>£            £</b>
Operating leases which expire:	
Within 2 to 5 years	<u>6,360      -</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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**Notes to the Financial Statements  
Year ended 31 March 2011**

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

	<b>General Fund £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Tangible fixed assets	<b>179,095</b>	-	-	<b>179,095</b>
Cash at bank and in hand	<b>313,602</b>	<b>85,000</b>	<b>76,593</b>	<b>475,195</b>
Other net current liabilities	<b>(5,542)</b>	-	-	<b>(5,542)</b>
	<u><b>487,155</b></u>	<u><b>85,000</b></u>	<u><b>76,593</b></u>	<u><b>648,748</b></u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
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**Notes to the Financial Statements**  
**Year ended 31 March 2011**

**24. Analysis of charitable funds**

**Analysis of unrestricted fund movements**

	<b>Balance at 31 March 2010 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2011 £</b>
<b>General fund</b>	461,388	891,030	(801,961)	(63,302)	<b>487,155</b>
<b>Designated:</b>					
Building Maintenance	5,820	-	-	4,180	<b>10,000</b>
IT Upgrade	5,000	-	-	5,000	<b>10,000</b>
Client Database System Fund	7,500	-	-	(7,500)	-
HR & consultancy fund	-	-	-	50,000	<b>50,000</b>
Trustee recruitment and training	-	-	-	5,000	<b>5,000</b>
Management recruitment and development	-	-	-	10,000	<b>10,000</b>
<b>Total</b>	<b>479,708</b>	<b>891,030</b>	<b>(801,961)</b>	<b>3,378</b>	<b>572,155</b>

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
Building Maintenance	To provide for general building upkeep and repair.
IT Upgrade	To provide an opportunity to respond to growth and development requirements in relation to IT performance.
Client Database System	Fund created to cover the cost of development of a new web based database client management system.
HR & consultancy	To provide for any redundancy/associated costs in regard to the re-structure of the POPS Senior Management team.
Trustee recruitment & training	To provide for a robust governance board including recruitment and training of new trustees.
Management recruitment and development	To provide for training and development of management roles created by the Senior Management restructure process.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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**Notes to the Financial Statements  
Year ended 31 March 2011**

**24. Analysis of charitable funds (continued)**

**Analysis of restricted fund movements**

	<b>Fund at 31 March 2010</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Fund at 31 March 2011</b>
	£	£	£	£	£
DCFS – Arrest Referral	-	75,000	(74,867)	(133)	-
GMPT – IAC	-	54,500	(39,670)	-	<b>14,830</b>
NOMS – Telephone Help Line	-	109,390	(98,636)	-	<b>10,754</b>
GM Race Equality Co-ordinator	-	56,220	(45,957)	-	<b>10,263</b>
Big Lottery Fund	-	10,000	(4,227)	-	<b>5,773</b>
YOS – Family Support Workers	-	22,566	(29,595)	7,029	-
Social Enterprise - Capital	-	20,000	-	(20,000)	-
Social Enterprise	-	4,500	(6,009)	1,509	-
North West NHS	3,835	-	(3,835)	-	-
DAAST Manchester	4,509	66,720	(40,500)	-	<b>30,729</b>
NOMS VCS	5,181	28,150	(41,548)	8,217	-
COPING	-	52,326	(48,082)	-	<b>4,244</b>
<b>Total</b>	<b>13,525</b>	<b>499,372</b>	<b>(432,926)</b>	<b>(3,378)</b>	<b>76,593</b>

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
DCFS – Arrest Referral	Provision of advice and assistance to families at point of arrest.
GMPT – IAC	Family and Partner support service for Greater Manchester IAC pilot.
NOMS Telephone Helpline	To provide national telephone advice to offenders' families.
GM Race Equality Co-ordinator	To provide support to BME Offenders with mental health problems.
Big Lottery Fund	To produce a DVD information tool for prisoner's families utilising peer involvement.
YOS – Family Support Worker	To provide family support to families of young offenders in the community.
Social Enterprise – Capital	To contribute to the refurbishment of Social Enterprise (2nd Chance).
Social Enterprise	Contribution to set up costs for Social Enterprise (2nd Chance).
North West NHS	To produce family leaflet and consultation groups with families for the IDTS program.
DAAST Manchester	Provision of Family Link Worker Services at HMP Manchester.
NOMS VCS	Community Family Link Worker at Manchester Magistrates Courts.
COPING	To identify families and obtain information as part of Pan-European research.