



**PARTNERS OF PRISONERS AND
FAMILIES SUPPORT GROUP**

A COMPANY LIMITED BY GUARANTEE

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**For the year ended
31 March 2012**

**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 2012

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

Members of the Board and professional advisors

Registered charity name	Partners of Prisoners and Families Support Group
Company registration number	3067385
Charity number	1048152
The board of trustees	Bill Ashberry (Chair) Anna Davie Jim Dobson Stephen Cook Stuart Wallace Christine Verduyn Selina Pavey
Registered office	Valentine House 1079 Rochdale Road Blackley Manchester M9 8AJ
Auditors	Mitchell Charlesworth Chartered Accountants Registered Auditor 11 th Floor 129 Deansgate Manchester M3 3WR
Bankers	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Solicitors	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 2012

The Trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2012.

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: Anna Davie
Jim Dobson
Stephen Cook
Stuart Wallace
Christine Verduyn
Selina Sanders

Principal Staff: Farida Anderson MBE (Chief Executive) (up to 31.8.11)
Diane Curry OBE (Director) (CEO from 1.9.11)

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

Trustees Annual Report

Year ended 31st March 2012 *(continued)*

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.

Governance

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.

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

Trustees Annual Report

Year ended 31st March 2012 *(continued)*

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 Board of Trustees.

A process, of identifying and mitigating risks to which the charity may be exposed, is overseen by Trustees who have set up a committee reviewing systems to manage 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.

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 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 Strategic plan and organisational restructure.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP
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Trustees Annual Report

Year ended 31st March 2012 *(continued)*

The seven strategic priorities in the plan are as follows:

- 1) To maintain POPS focus on working with offenders families at all stages of the Criminal Justice System (from arrest to release) and with all associated agencies.
- 2) To continue to seek a portfolio of activities that will expand our service provision both geographically and in scope.
- 3) To support and develop its managers and staff to enable them to work effectively to ensure continued growth of the organisation.
- 4) To continue to strengthen our financial position and continue to identify new sources of income
- 5) To continue to increase and develop the involvement of service users to influence the way our services and that of other agencies are delivered.
- 6) To continue to work to promote the single equality agenda especially in the area of racial discrimination within the Criminal Justice System.
- 7) To formulate a cohesive framework to draw together communications and key messages to ensure consistency of understanding of our ethos and work to all stakeholders.

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 2011/ 2012 annual report have been implemented and continue 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.

We have also developed a financial strategy to incorporate diversification of funding streams.

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.

- POPS has continued to monitor its quality standards to ensure it operates above the Investors in People standard. The NOMS funded National Offenders Families Telephone Helpline operates under the guidance of the Telephone Helpline Association and is central to our work.
- Our expansion to providing links at court to families through the Department of Education funded Volunteers at Court project, has enabled POPS to formalise its volunteering and training capability ready for future planned growth.

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

Trustees Annual Report

Year ended 31st March 2012 *(continued)*

- In preparing for the MOJ/NOMS commissioning of visitor centre services, POPS developed its “Making the Connection” visits delivery model to both benefit the commissioner, the prison and the offenders visitors by ensuring quality delivery.
- New partnerships with the Youth Offending Service (YOS) have allowed us to offer support to families of young offenders at Youth Courts as well as their central YOT team in Manchester.
- In supporting offenders and ex-offenders, 2nd Chance, POPS Social Enterprise will develop from community sentence and community volunteer placement to ROTL placement and an integrated “next step” for offenders upon their release from prison.
- 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 one’s drug use (DAAST).
- We have developed links into the private sector and its connection to the CJS, through initial consultancy and development of a transferable Visitor Centre Service delivery model. This provides quality services across other regions and partner agencies. We have increased our “local” links with third sector organisations and into Local Authority.
- Continuing to support our Black prisoner programme, we have invested in training future facilitators and attracted funding through Liverpool probation to deliver further Routes to Roots training.
- Being driven by innovative solutions, POPS will look at balancing traditional methods for delivering training to developing both alternative media and drama solutions.
- POPS continues to support the COPING Project funded by ESF network 7 monies and engage with the Local Authority on the “locality” agenda.

Leadership and Management – Following the departure of the long-serving CEO and a review of current needs, the Trustees promoted the Director, Diane Curry OBE, to the vacancy and recruited Alison Wood as Head of Operations to complete the change in management structure.

Strategic Plan – POPS has reviewed and updated the mission, purpose and vision to suit its current strategic and operational position within the Criminal Justice System resulting in a revised Strategic plan 2011 – 2015.

Human Resources – All the terms and conditions of service (contractual and non-contractual) are reviewed yearly and updated appropriately to be in line with current legislation. This will be closely monitored during 2012/13 by the Human Resources Manager, due to significant proposed changes by the new government.

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP
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Trustees Annual Report

Year ended 31st March 2012 *(continued)*

Financial Review

Financial results for the year were better than budget, with gross income of £1,466,295 and expenditure of £1,471,128.

Voluntary income increased by £55,010, and total income by £75,893.

Staff costs increased by £93,732 and total costs by £236,241.

The total reserves of the charity at the end of the financial year are £643,915 a decrease of £4,833 in the year. This has been split between £436,453 general fund and a continuation of designated funds of £122,500 (Building Maintenance / Refurbishment £15,000, IT Upgrade £10,000, HR & Consultancy £50,000, Governance / Trustee Recruitment & Training £7,500, 2nd Chance Investment £30,000 and Staff Training & Development £10,000). Additionally there is £84,962 held in restricted funds to be utilised in the next financial year.

The overall impact of these arrangements and provisions provides a balance of £436,453 of Unrestricted General Funds, which is a decrease of £50,702 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 3.26 months (2011: 2.63) excluding fixed assets.

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

Trustees Annual Report

Year ended 31st March 2012 *(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 2012 –March 2013 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.

Plans for future periods;

- To develop the recommendations from POPS diagnostic assessment to include: robust Financial, Human Resources, Information Technology, Communications, and Staffing Structures to support the development and delivery of existing and future services.
- To build upon our existing, and develop new partnerships that will enhance POPS Continuum of Care model into different regions.
- To develop a Measurement and Metrics system to consider the impact of our service delivery on our user group and wider stakeholders
- To engage with the Troubled Families agenda on a local basis.
- To develop 2nd Chance as a model for replication to ensure additional resource for POPS.
- To continue to develop POPS innovative approach to raising awareness of prisoner’s families’ issues through for example drama based programmes.
- To promote use of volunteers as a means to enhance engagement with communities and to support service delivery.

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

Statement of Trustees' Responsibilities

Year ended 31st March 2012

The trustees (who are also directors of Partners of prisoners and families support group for the purposes of company law) are responsible 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).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

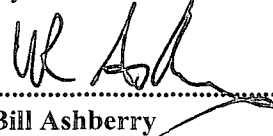
In so far as the trustees are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is 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


..... 23 October 2012
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 2012**

We have audited the financial statements of Partners of Prisoners' and Families Support Group for the year ended 31 March 2012 which comprise the Statement of Financial Activities, the Balance Sheets and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 2012**

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Companies Act 2006.



MITCHELL CHARLESWORTH
Chartered Accountants
Statutory Auditor

Centurion House
129 Deansgate
Manchester
M3 3WR

23 October 2012

**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 2012**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 March 2012 £	Total Funds Year to 31 March 2011 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
<i>Voluntary income</i>					
Grants and donations	4	-	466,726	466,726	411,716
<i>Activities for generating funds</i>					
Commercial trading operations	5	22,000	-	22,000	35,962
<i>Investment income</i>	6	1,051	-	1,051	1,045
		<u>23,051</u>	<u>466,726</u>	<u>489,777</u>	<u>448,723</u>
<i>Incoming resources from Charitable activities:</i>					
Operation of prison visitor centres, family link work and tea bar services	7	880,614	95,904	976,518	941,679
Total incoming resources		<u>903,665</u>	<u>562,630</u>	<u>1,466,295</u>	<u>1,390,402</u>
Resources expended					
<i>Costs of generating funds:</i>					
Fundraising costs of grants and donations	8	43,526	-	43,526	41,329
Sub total cost of generating funds		<u>43,526</u>	<u>-</u>	<u>43,526</u>	<u>41,329</u>
<i>Charitable activities:</i>					
Operation of prison visitor centres, family link work and tea bar services	8	841,952	572,240	1,414,192	1,184,010
Governance costs	8	<u>13,410</u>	<u>-</u>	<u>13,410</u>	<u>9,548</u>
Total resources expended		<u>898,888</u>	<u>572,240</u>	<u>1,471,128</u>	<u>1,234,887</u>
Net incoming /(outgoing) resources before transfers					
Gross transfers between funds	15	4,777 (17,979)	(9,610) 17,979	(4,833) -	155,515 -
Net movement of funds in the year		<u>(13,202)</u>	<u>8,369</u>	<u>(4,833)</u>	<u>155,515</u>
<i>Reconciliation of funds</i>					
Total funds brought forward		<u>572,155</u>	<u>76,593</u>	<u>648,748</u>	<u>493,233</u>
Total funds carried forward		<u>558,953</u>	<u>84,962</u>	<u>643,915</u>	<u>648,748</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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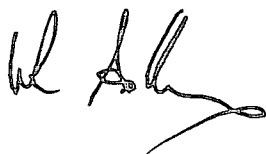
Balance sheet as at 31 March 2012

	Note	31 March 2012 £	31 March 2011 £
Fixed assets			
Tangible assets	18	192,201	179,095
+		<u>192,201</u>	<u>179,095</u>
Current assets			
Stocks	19	10,529	7,171
Debtors	20	154,300	192,028
Cash at bank and in hand		393,405	475,195
		<u>558,234</u>	<u>674,394</u>
Creditors: Amounts falling due within one year	21	<u>106,520</u>	<u>204,741</u>
Net current assets		<u>451,714</u>	<u>469,653</u>
Total assets less current liabilities		<u>643,915</u>	<u>648,748</u>
Net assets		<u>643,915</u>	<u>648,748</u>
The funds of the charity			
Restricted income funds	24	84,962	76,593
Unrestricted income funds			
General	24	436,453	487,155
Designated	24	122,500	85,000
Total unrestricted funds	24	<u>558,953</u>	<u>572,155</u>
Total charity funds		<u>643,915</u>	<u>648,748</u>

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to smaller companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee on the 23 October 2012 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 2012**

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention and 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 2006. The principal accounting policies adopted in the preparation of these 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 2012**

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

The charity operate a £1,000 capitalisation policy and items will not be capitalised under this de-minimis limit.

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
Year ended 31 March 2012

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 (2011: 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 2012 £	Total 2011 £
DCFS – Arrest Referral Project	-	-	-	75,000
NHS – BME mental health project	-	-	-	4,000
Gtr. Manchester Probationary Trust (IAC)	-	29,980	29,980	54,500
NOMS – Telephone Help Line	-	97,125	97,125	109,390
Unpaid Work & Interventions Project	-	-	-	20,000
GM Race Equality Co-ordinator	-	18,740	18,740	56,220
Big Lottery Fund	-	-	-	10,000
Bolton Mapping Project	-	-	-	12,000
Barnado's	-	-	-	20,000
YOS – Family Support Workers	-	107,230	107,230	22,566
Social Enterprise - Capital	-	13,500	13,500	20,000
Social Enterprise	-	-	-	4,500
Other	-	-	-	3,540
Wakefield - FCW	-	19,236	19,236	-
DFE Families and Partnerships	-	165,000	165,000	-
Routes to Roots	-	2,915	2,915	-
Theatre Projects	-	13,000	13,000	-
	-	466,726	466,726	411,716

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

Notes to the Financial Statements
Year ended 31 March 2012

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.

	2012	2011
	£	£
Commercial trading income	-	13,962
Office rental income	22,000	22,000
Total	<u>22,000</u>	<u>35,962</u>

6. Investment Income

The investment income arises from an interest bearing deposit account.

	2012	2011
	£	£
Bank interest received	1,051	1,045
Total	<u>1,051</u>	<u>1,045</u>

7. Incoming resources from charitable activities

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

	2012	2011
	£	£
Income from service level agreements and fees		
Visitors' centre operation	367,750	371,835
Family link work	150,353	147,196
Tea Bar Activities as part of Visitor Centre Services	453,716	420,516
Other fees and projects	4,699	2,132
Total	<u>976,518</u>	<u>941,679</u>

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP
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Notes to the Financial Statements
Year ended 31 March 2012

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 2012 £	Total 2011 £
Tea bar supplies	Direct	359,249	-	-	-	-	359,249	282,683
Wages and salaries	Direct	48,528	252,998	165,722	-	-	467,248	449,854
Marketing costs	Direct	-	-	-	6,515	-	6,515	6,013
Board expenses	Direct	-	-	-	2,011	-	2,011	316
Audit fees	Direct	-	-	-	-	6,500	6,500	6,000
Legal and professional fees	Direct	-	-	-	-	4,410	4,410	1,048
Support costs	Note 9	-	127,376	460,320	35,000	2,500	625,196	488,973
Total		<u>407,777</u>	<u>380,374</u>	<u>626,042</u>	<u>43,526</u>	<u>13,410</u>	<u>1,471,129</u>	<u>1,234,887</u>

PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP
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Notes to the Financial Statements
Year ended 31 March 2012

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 2012 £	Total 2011 £
		Operation of prison visitor centres, family link work and tea bar facilities £	Fundraising costs of voluntary income £	Governance £		
Wages and salaries	No of projects	456,788	35,000	2,500	494,288	357,222
Premises costs	No of projects	16,475	-	-	16,475	14,430
General operating costs	No of projects	114,433	-	-	114,433	117,321
		<u>587,696</u>	<u>35,000</u>	<u>2,500</u>	<u>625,196</u>	<u>488,973</u>

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**Notes to the Financial Statements
Year ended 31 March 2012**

10. Analysis of staff costs

	2012	2011
	£	£
Salaries and wages	861,578	763,904
Social security costs	38,026	41,391
Pension costs	1,203	1,780
Agency staff	-	-
	<u>900,807</u>	<u>807,075</u>

No employees had emoluments in excess of £60,000 (2011: £Nil).

11. Staff numbers

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

	2012	2011
	Number	Number
Chief Executive	1	1
Director	1	1
Service Development Manager	2	3
Service Co-ordinators	3	1
Administration	3	3
Project workers	29	29
	<u>39</u>	<u>38</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

	2012	2011
	£	£
This is stated after charging:		
Depreciation	13,102	13,922
Auditor's remuneration:		
External audit	6,500	6,000
Other services	-	830
	<u>19,602</u>	<u>20,752</u>

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Notes to the Financial Statements
Year ended 31 March 2012

14. Interest payable and similar charges

	2012	2011
	£	£
Bank charges and interest	377	316
	<u> </u>	<u> </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 £6,500 (2011: £6,000) related solely to the audit with additional accountancy work and advice undertaken of £275 (2011: £830).

18. Tangible fixed assets

	Freehold land and buildings £	Equipment £	Total £
Cost			
At 1st April 2011	214,483	62,995	277,478
Additions	26,208	-	26,208
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2012	<u>240,691</u>	<u>62,995</u>	<u>303,686</u>
Depreciation			
At 1st April 2011	49,287	49,096	98,383
Charge for the year	9,627	3,475	13,102
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2012	<u>58,914</u>	<u>52,571</u>	<u>111,485</u>
Net book value			
At 31st March 2012	<u>181,777</u>	<u>10,424</u>	<u>192,201</u>
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2011	165,196	13,899	179,095
	<u> </u>	<u> </u>	<u> </u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP
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**Notes to the Financial Statements
Year ended 31 March 2012**

19. Stock

	2012	2011
	£	£
Goods for resale	<u>10,529</u>	<u>7,171</u>

20. Debtors

	2012	2011
	£	£
Trade debtors	117,993	168,079
Prepayments	10,547	5,209
Accrued income	25,760	18,740
	<u>154,300</u>	<u>192,028</u>

21. Creditors: amounts falling due within one year

	2012	2011
	£	£
Trade creditors	42,434	37,772
Taxes and social security costs	20,860	18,616
Accruals and deferred income	41,352	145,322
Other creditors	1,874	3,031
	<u>106,520</u>	<u>204,741</u>

22. Commitments under operating leases

At 31st March 2012 the company had annual commitments under non-cancellable operating leases as set out below.

	Other Equipment	
	2012	2011
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>6,360</u>	<u>6,360</u>

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23. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	192,201	-	-	192,201
Cash at bank and in hand	185,943	122,500	84,962	393,405
Other net current liabilities	58,309	-	-	58,309
	<u>436,453</u>	<u>122,500</u>	<u>84,962</u>	<u>643,915</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP
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**Notes to the Financial Statements
Year ended 31 March 2012**

24. Analysis of charitable funds

Analysis of unrestricted fund movements

	Balance at 31 March 2011 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2012 £
General fund	487,155	903,665	(898,888)	(115,479)	436,453
Designated:					
Building Maintenance	10,000	-	(10,000)	15,000	15,000
IT Upgrade	10,000	-	-	-	10,000
HR & Consultancy fund	50,000	-	(50,000)	50,000	50,000
Governance / Trustee Recruitment & Training	5,000	-	-	2,500	7,500
Staff Training & Development	10,000	-	-	-	10,000
2nd Chance Investment	-	-	-	30,000	30,000
Total	<u>572,155</u>	<u>903,665</u>	<u>(898,888)</u>	<u>(17,979)</u>	<u>558,953</u>

Name of fund	Description, nature and purposes of the fund
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.
HR & Consultancy	To provide for any redundancy/associated costs in regard to the re-structure of the POPS Senior Management team.
Governance / Trustee recruitment and training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Training & Development	To provide for training and development of management roles created by the Senior Management restructure process.
2nd Chance Investment	Role of the Development Manager at 2 nd Chance.

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Notes to the Financial Statements
Year ended 31 March 2012

24. Analysis of charitable funds (continued)

Analysis of restricted fund movements

	Fund at 31 March 2011	Incoming resources	Resources expended	Transfers	Fund at 31 March 2012
	£	£	£	£	£
GMPT – IAC	14,830	29,980	(62,790)	17,980	-
NOMS – Telephone Help Line	10,754	97,125	(107,878)	(1)	-
GM Race Equality Co-ordinator	10,263	18,740	(29,003)	-	-
Big Lottery Fund	5,773	-	(5,773)	-	-
YOS – Family Support Workers	-	107,230	(90,108)	-	17,122
Social Enterprise	-	13,500	(13,500)	-	-
DAAST Manchester	30,729	95,904	(72,429)	-	54,204
COPING	4,244	-	-	-	4,244
Wakefield – FCW	-	19,236	(12,744)	-	6,492
DFE Families & Partnerships	-	165,000	(165,000)	-	-
Routes to Roots	-	2,915	(2,915)	-	-
Theatre Project	-	13,000	(10,100)	-	2,900
Total	76,593	562,630	(572,240)	17,979	84,962

Name of fund	Description, nature and purposes of the fund
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	Contribution to set up costs for Social Enterprise (2nd Chance).
DAAST Manchester	Provision of Family Link Worker Services at HMP Manchester.
COPING	To identify families and obtain information as part of Pan-European research.
Wakefield – FCW	To provide family support at HMP Wakefield.
DFE Families & Partnerships	To provide volunteers at Courts.
Routes to Roots	Training at HMP Liverpool.
Theatre Project	Drama Projects at HMP Manchester and HMP Dovegate.