



**PARTNERS OF PRISONERS AND  
FAMILIES SUPPORT GROUP**

**A COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**For the year ended  
31 March 2015**

**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 2015**

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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>Registered office</b>	Valentine House 1079 Rochdale Road Blackley Manchester M9 8AJ
<b>The board of trustees</b>	Gilmour Black (Chair) William Ashberry Stephen Cook Vicky Charles Eveleyn Asante-Mensah
<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 Brindley Place Birmingham B1 2HB
<b>Solicitors</b>	Hempsons City Tower Piccadilly Plaza Manchester M1 4BT

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

## **Trustees Annual Report**

### **Year ended 31st March 2015**

The trustees present their report and the financial statements of the charity for the year ending 31 March 2015.

#### **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 who served the company during the period were as follows:

Chair: Gilmour Black

Trustees: William Ashberry  
Anna Davie (resigned 14 June 2015)  
Stephen Cook  
Stuart Wallace (resigned 31 March 2015)  
Vicky Charles  
Eveleyn Asante-Mensah  
Susan Leach (resigned 01 June 2015)

Principal Staff: Diane Curry OBE (CEO)

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

## **Trustees Annual Report**

**Year ended 31st March 2015 (*continued*)**

### **Trustees' Responsibilities**

The trustees (who are also directors of Partners of Prisoners' and Families Support Group for the purpose 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable 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.

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

## **Trustees Annual Report**

**Year ended 31st March 2015 (*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 12/06/1995 as amended by special resolution(s) dated 12/08/2002 as amended by special resolution(s) dated 15/09/2003 now articles adopted by special resolution dated 18/03/2013 as registered at Companies House on 08/04/2013.

### **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. (Additional communication systems have been initiated in order to have contact with trustees outside of statutory meeting: i.e.: designated sub-groups, conference calls.

### **Organisation**

The members of the Board of Trustees attend up to four meetings a year. 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 2015 (*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 management sub-committee of the Board of Trustees. A new risk management framework has been developed to improve decision making.

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.

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 Strategic plan and organisational restructure.

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

## **Trustees Annual Report**

### **Year ended 31st March 2015 (*continued*)**

The seven strategic priorities in the plan are as follows:

- 1) POPS will maintain its focus on working with offender's families, offenders and their children, at all stages of the Criminal Justice System and the wider communities in which they live.
- 2) POPS will continue to grow our menu of interventions that will expand our profile into new geographical areas.
- 3) POPS will invest in a comprehensive work force development package for staff and volunteers, to equip them to work effectively and to ensure continued delivery of quality services.
- 4) POPS will continue to increase and develop the involvement of service users to influence the way its services and that of other agencies are delivered.
- 5) POPS will continue to work to promote the Single Equality Agenda especially in the area of racial discrimination.
- 6) POPS will formulate a cohesive framework to pull together all communication activity and key messages to ensure a consistent understanding of our ethos and work, to all stakeholders
- 7) POPS will continue to strengthen POPS financial position and continue to identify new and diverse sources of income to enable POPS to meet the above priorities.

### **Achievements and performance**

POPS overall vision for the period of this report is to Stop the Stigma associated with offender's families, offenders or their children. We will continue to do this by promoting the ethos of user voice and experience, taking all opportunities to raise the issues relating to the groups we work with and develop quality service delivery in line with new government agendas. The following activities are built into the "plans for the future" 2014/2015 annual report and have been implemented and continue to move POPS towards achieving its overall strategic aims.

### **Financial Stability**

POPS year end has continued to safeguard its financial security by successfully working during the year to operate within the budget plan. We have continued to diversify our approach to the external market by investing in contracting and commissioning skills and training in competitive bidding. We have continued to incorporate diverse funding streams to include Local authority, Academic research partnerships, commercial activities (Social enterprise), Prime contractors and sub contracting arrangements.



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

## **A COMPANY LIMITED BY GUARANTEE**

### **Trustees Annual Report**

**Year ended 31st March 2015 (*continued*)**

#### **Partnerships**

POPS continues to develop the concept of a “Continuum of Care” for offender’s families, offenders and their children, as they progress through the various stages of the Criminal Justice System, including the communities they live in.

- The delivery of the “Making the Connection” model for 10 Visitor Centres in the North West, England continues and has benefited not only families of prisoners, but the commissioner, the establishment and the offender also - 177,000 visits supported by POPS Visitor Centres each year.
- Continued contracts with Youth Offending Service, National Probation Service, (NOMS) and GMWest and IGMU has resulted in POPS Family Link worker Model becoming an embedded and integral service delivery model for families.
- By supporting offenders and ex-offenders, POPS social enterprise (2nd chance) has developed its offer to community payback and community volunteer placements providing a “next step” pathway for offenders on community sentence and upon release – resulting in over 800 unpaid work hours completed by ex-offenders at 2nd Chance (Prestwich) to date. 2<sup>nd</sup> Chance also launched its new hub at HMP Wakefield providing opportunities for the local community to utilise the Visitor Centre as a training venue and offering the prisoners an opportunity to cater for the hub via a 2<sup>nd</sup> Chance outlet. 2<sup>nd</sup> Chance at the ARC (abstinence and recovery centre) was also established employing 2 men currently undertaking their recovery journey.
- POPS have continued to develop partnership with local authorities, and have launched a Women’s Offender Project in Oldham.
- Continued to support Black Offenders via our involvement in Coalition for Racial Justice (UK) and the Manchester BME roundtable, providing a voice for BAME offenders and their families and influencing local and national policy.
- We have considered innovative solutions to Criminal Justice issues including training to prison staff and other professionals utilising Hidden Sentence Programme delivery.
- Our role within research has been endorsed via our continued relationship with the European funded (Network 7) COPING project highlighting the resilience and self-esteem of offender’s children - 800,000 children affected by parental imprisonment in the EU. We are an active member of the COPE (children of prisoners Europe network)
- Working in partnership with Barnardos to deliver I-HOP. (An online knowledge hub for professionals working with children and families of offenders)

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

## **Trustees Annual Report**

**Year ended 31st March 2015 (*continued*)**

### **Leadership and Management**

POPS continue to review our capacity to deliver quality services and we have refreshed our finance department with new management personnel and systems, we plan to constantly review the required skill set to assist the growth of POPS.

### **Strategic Plan**

POPS have embarked upon a consultation process with staff, trustees, volunteers and other stakeholders to build upon our previous plan and consider the views of all the above to contribute the 2015/2018 plan. Such planning keep our organisation on track with our mission and vision as well as remaining flexible enough to respond to potential new opportunities. This has included producing robust financial, communication and IT strategies resulting in a refreshed finance department, substantial IT upgrade and HR processes enabling POPS to establish ourselves as a tier three provider and engage ESF co commissioning opportunities.

### **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, including new opt in Pension requirements. This will be closely monitored during 2013/14 by the Human Resources Manager, due to significant proposed changes by the government. Policies and procedures upheld and adhered.

### **Governance**

POPS will recruit new Board members to reflect our growth and the capacity required to govern a growing organization. We have acquired a new Chair and Vice Chair within a considered handover period to ensure continuity and stability. We have established a Risk, Finance and Audit sub group alongside a New Business Proposals sub group. We will continue to actively recruit Trustees to compliment and add to current skill set.

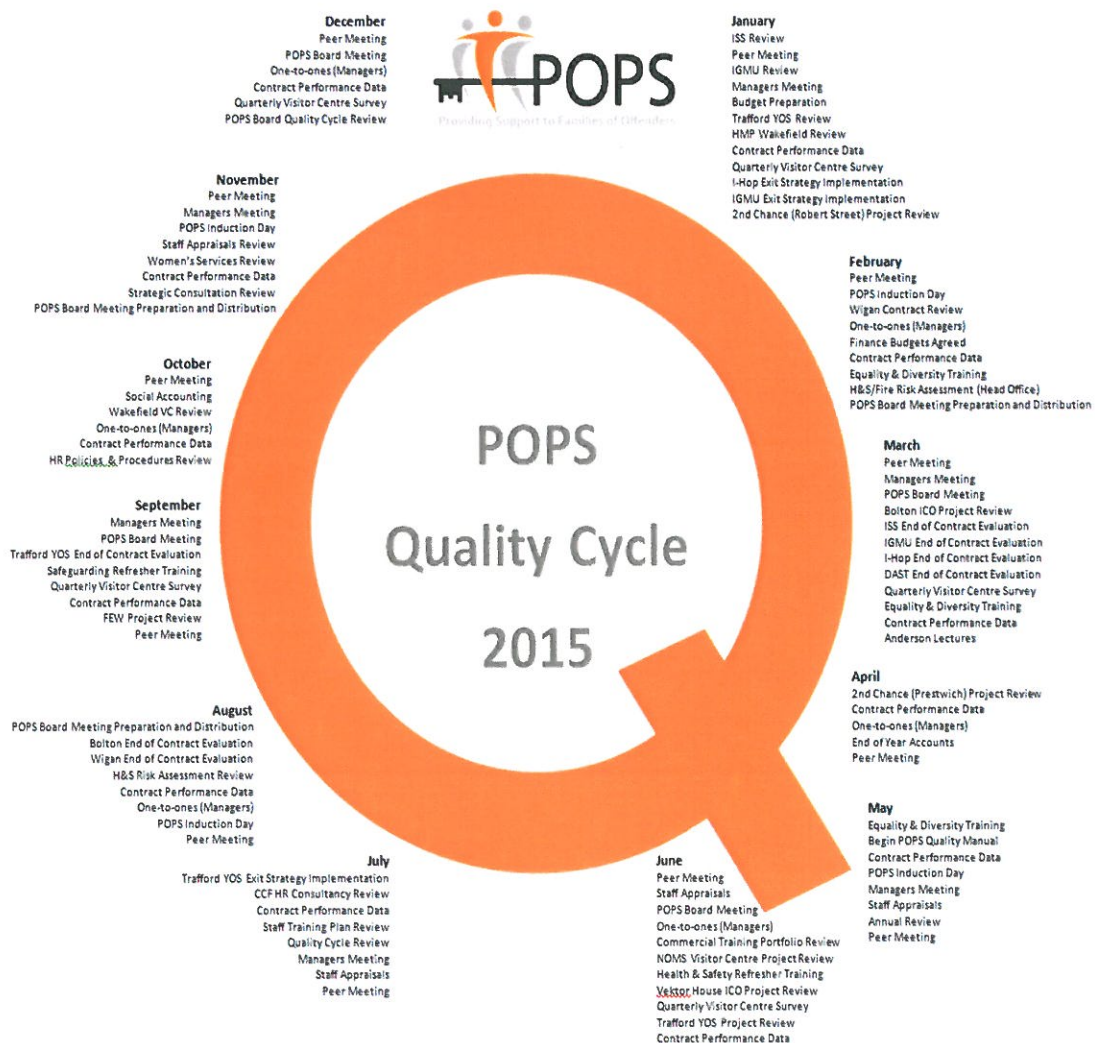
# PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP A COMPANY LIMITED BY GUARANTEE

## Trustees Annual Report

Year ended 31st March 2015 (*continued*)

### Quality (Quality Cycle)

POPS was awarded the Investors in People Quality Standard and the Telephone Helpline Association standards and will continue to review appropriate quality standards frameworks going forward. We will build upon our LLP re-accreditation and consider investing in a social accountancy process to ensure we position ourselves as a quality led delivery agency.



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

## **Trustees Annual Report**

**Year ended 31st March 2015 (*continued*)**

### **Plans for the future:**

POPS will start the new financial year with an agreed budgeted deficit and plan to build upon this deficit by remaining flexible in our approach to service delivery and building our capacity to respond to any opportunity that may present.

We have devised action plans that will be utilised:

- To grow 2<sup>nd</sup> Chance Social enterprise to ensure profitable commercial activity alongside quality placements for offenders, including community based pre-employment support and RotI placements.
- To influence local authority Troubled Families agenda's resulting in improved engagement of families that we may support and services that they may receive.
- To identify funding for BAME projects relating to the needs of young BAME offenders, Life Sentence BAME offenders and issues for their familial relationships and re integration.
- To engage the health and wellbeing boards and Safeguarding Boards to recognize the associated needs of offenders children.
- Engage agencies on the findings of COPING research in order to increase services to children of offenders, including forming partnerships with other agencies with a remit to support children of offenders.
- To grow potential for the Making the Connection Visitors Center model to engage with troubled families agenda and other locality based support.
- To develop and deliver full training modules for Hidden sentence, RJ parenting courses and academic research.
- To pursue new opportunities for potential delivery of services including the forming of new alliances and partnerships with agencies with a broader remit ((Barnardos, PFSA Alliance, Manchester College, Work Programme Providers) and employability.
- To further develop a data capture tool as an indicator of impact of POPS services upon family relationships and re-offending and social return on investment.
- To develop our partnership under I-HOP to promote quality standards for service delivery and interventions aimed at children and families of offenders.
- To promote general health and well-being amongst offenders families, offenders and their children.

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

## **Trustees Annual Report**

### **Year ended 31st March 2015 (*continued*)**

#### **Financial Review**

The financial results for the year were very much on plan overall.

Gross Income was £1,760,864 that was £75,423 ahead of budget and £228,580 up on last the financial year.

Expenditure for the year was £1,666,256 that was £18,307 under budget and £155,074 higher than last year.

There was a surplus for the year of £94,608 versus a budget surplus of £878 and a previous year surplus of £21,102.

The total reserves of the charity at the end of the financial year are £755,221 (2014: £660,613). This has been split between a general fund of £597,150 (2014: £573,113), designated funds of £92,500 (2014: £87,500) and restricted funds of £65,571 (2014: £Nil).

The designated funds consist of: Building Maint./Security £15,000; IT Maintenance £5,000; HR & consultancy Fund £35,000; Governance & Trustee Recruitment/Training £7,500; Quality Standards £5,000; 2nd Chance development £15,000; Staff Development £10,000.

POPS has delivered its financial targets according to the budget. 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 charitable activities.

#### **Investment powers and policy**

The charity has a policy of safe investment of surplus funds.

#### **Investment Statement**

The charity adopts a very prudent approach to financial investments.

The policy is to maintain sufficient funds in current account (at present with Unity Trust Bank) to ensure a minimum of one month's planned expenditure is completely covered, even if no income was received. Preferably, two month's planned expenditure should be covered. The current account funds are monitored on a daily basis by the Finance Department, reviewed monthly by the Senior Management Team. Thereafter, Surplus Funds are deposited in the safest banks, as defined by ratings agencies, and always within the Financial Services Compensation Scheme level (currently £85,000) per account.

The level of Surplus Funds is assessed and reviewed on a quarterly basis and reported to the Board of Trustees. Bank ratings are checked annually.

Any recommendations for changes to Surplus Funds deposits, to increase/decrease values or to switch to alternative accounts, are put before the Board for authorisation.

#### **Reserves Policy**

POPS has an agreed reserves policy that supports the maintenance of free reserves of between three and six months of the resources expended. At the end of the year, the free reserves were 9.27 months (2014 10.44) excluding fixed assets. POPS ended the year with £432,192.

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

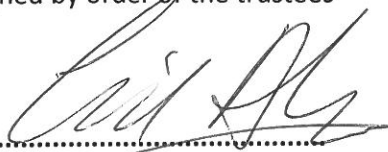
**Trustees Annual Report**

**Year ended 31st March 2015 (*continued*)**

**Auditors**

Mitchell Charlesworth LLP have been re-appointed as auditors for the ensuing year.

Signed by order of the trustees

A handwritten signature in black ink, appearing to read 'Gilmour Black', written over a dotted line.

**Gilmour Black**  
**Chairman**

14<sup>TH</sup> SEPTEMBER 2015.



# Mitchell Charlesworth LLP

Chartered Accountants

Centurion House 129 Deansgate Manchester

## **Independent Auditor's Report to the Trustees of Partners of Prisoners' and Families Support Group Year ended 31st March 2015**

We have audited the financial statements of Partners of Prisoners' and Families Support Group for the year ended 31st March 2015 on pages 15 to 29. 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 Responsibility Statement on page 9, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 21 to the financial statements.

### **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 Reports 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 LLP

Chartered Accountants  
Centurion House 129 Deansgate Manchester

## Independent Auditor's Report to the Trustees of Partners of Prisoners' and Families Support Group Year ended 31st March 2015

### Opinion of 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 31st March 2015, 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 applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Centurion House  
129 Deansgate  
Manchester  
M3 3WR

  
MITCHELL CHARLESWORTH LLP  
Chartered Accountants  
Statutory Auditor

Dated : 14/9/15

Mitchell Charlesworth LLP are eligible to act as auditors in terms of Section 1212 of the Companies Act 2006.



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

**Statement of Financial Activities (including income and expenditure account)**  
**Year ended 31st March 2015**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 March 2015 £	Total Funds Year to 31 March 2014 £
<b>Incoming resources</b>					
<b><i>Incoming resources from generated funds</i></b>					
<i>Voluntary income</i>					
Grants and donations	4	-	639,480	639,480	476,130
<i>Investment income</i>	5	1,019	-	1,019	1,139
		<u>1,019</u>	<u>639,480</u>	<u>640,499</u>	<u>588,273</u>
<b><i>Incoming resources from</i></b>					
<b><i>Charitable activities:</i></b>					
Operation of prison visitor centres, family link work and tea bar services	6	587,254	533,111	1,120,365	1,055,015
<b>Total incoming resources</b>		<u>588,273</u>	<u>1,172,591</u>	<u>1,760,864</u>	<u>1,532,284</u>
<b>Resources expended</b>					
<b><i>Costs of generating funds:</i></b>					
Fundraising costs of grants and donations	7	36,960	-	36,960	36,112
Sub total cost of generating funds		<u>36,960</u>	<u>-</u>	<u>36,960</u>	<u>36,112</u>
<b><i>Charitable activities:</i></b>					
Operation of prison visitor centres, family link work and tea bar services	9	478,320	1,141,558	1,657,378	1,466,489
<b>Governance costs</b>	9	9,418	-	9,418	8,581
<b>Total resources expended</b>		<u>524,698</u>	<u>1,141,558</u>	<u>1,666,256</u>	<u>1,511,182</u>
<b>Net incoming /(outgoing) resources before transfers</b>					
		63,575	31,033	94,608	21,102
Gross transfers between funds	14	(34,538)	34,538	-	-
<b>Net movement of funds in the year</b>		<u>29,087</u>	<u>65,571</u>	<u>94,608</u>	<u>21,102</u>
<b><i>Reconciliation of funds</i></b>					
Total funds brought forward		660,613	-	660,613	639,511
<b>Total funds carried forward</b>		<u>689,650</u>	<u>65,571</u>	<u>755,221</u>	<u>660,613</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 17 – 29 form part of these financial statements.

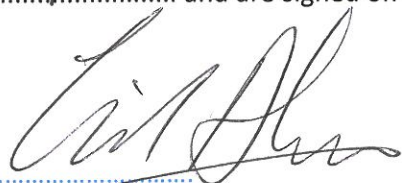
**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
A COMPANY LIMITED BY GUARANTEE**

**Balance sheet as at 31st March 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	17	164,958	179,786
<b>Current assets</b>			
Stocks	19	5,623	12,256
Debtors	20	239,632	101,254
Cash at bank and in hand		438,592	475,684
		<u>683,847</u>	<u>589,194</u>
<b>Creditors: Amounts falling due within one year</b>	20	<u>(93,584)</u>	<u>(108,367)</u>
<b>Net current assets</b>		<b>590,263</b>	<b>480,827</b>
<b>Net assets</b>		<b><u>755,221</u></b>	<b><u>660,613</u></b>
<b>Funds</b>			
Restricted income funds	24	65,571	-
Unrestricted income funds			
General	24	597,150	573,113
Designated	24	<u>92,500</u>	<u>87,500</u>
<b>Net current assets</b>		<b><u>689,650</u></b>	<b><u>660,613</u></b>
<b>Total funds</b>		<b><u>755,221</u></b>	<b><u>660,613</u></b>

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee on the 14/09/2015 and are signed on their behalf by



**Gilmour Black**  
Chairman

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

**Notes to the Financial Statements  
Year ended 31st March 2015**

**1. Accounting Policies**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 2011, in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

**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 charity 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.

**Pensions**

The charity operates an auto enrolment scheme for all eligible employees inline with current legislation.

**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 31st March 2015**

**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 either directly where identifiable or on a basis pro-rata with income.

**Funds structure**

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract / monies received. The purpose and use of restricted funds is set out in note 24 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objective of the charity.
- Designated funds are funds which have been allocated or designated for specific purposes by the charity out of unrestricted funds.

**Fixed assets**

All fixed assets are initially recorded at cost.

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

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold land and buildings	-	4% straight line
Equipment	-	25% straight line

**Stock**

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

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**Year ended 31st March 2015**

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

**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.

**Unrecoverable VAT**

Certain activities of the charity are outside the scope of VAT and output tax does not apply in those cases. Input tax is therefore restricted on a partial exemption basis. The irrecoverable element of VAT is charged to the SOFA on an appropriate basis.

**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 members at the year end was 5 (2014: 8).

**3. Related party transactions**

No charity trustees' received any emoluments or payment for professional or other services during the year. Trustees were reimbursed expenses for travel expenditure, the value of these reimbursements are immaterial, with the maximum amount received by an individual trustee being £160 and the total reimbursed costs amounting to £209 during the year. (2014: £47).

**4. Voluntary Income**

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
G M P T (IAC resettlement )	-	20,000	20,000	52,643
ICO - ISS	-	26,770	26,770	21,600
NOMS – Telephone Help Line	-	33,587	33,587	102,760
Building Bridges	-	1,600	1,600	1,000
YOS – Family Support Worker	-	20,000	20,000	72,000
COPING	-	-	-	(4,680)
I-HOP	-	198,451	198,451	183,283
Wakefield – FCW	-	38,472	38,472	38,472
Manchester City Council (EGYV)	-	-	-	4,000
ARC ( abstinence and recovery centre)	-	42,664	42,664	-
FEW	-	69,064	69,064	-
ICO	-	103,297	103,297	-
IGMU	-	35,849	35,849	-
Women's Centre Oldham	-	49,726	49,726	-
Other	-	-	-	5,052
	-	639,480	639,480	476,130

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**Notes to the Financial Statements  
Year ended 31st March 2015**

**5. Investment Income**

The investment income arises from interest bearing deposit accounts.

	<b>Unrestricted Funds £</b>	<b>Total Funds 2015 £</b>	<b>Total Funds 2014 £</b>
Bank interest received	<b><u>1,019</u></b>	<b><u>1,019</u></b>	<b><u>1,139</u></b>

**6. Incoming resources from charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2014 £</b>	<b>Total Funds 2013 £</b>
Income from service level agreements and fees				
Visitors' centre operation	-	442,307	442,307	456,707
Family link work	1,313	89,995	91,308	99,924
Tea Bar Activities	499,152	-	499,152	469,415
2nd Chance	83,154	-	83,154	15,562
Other fees and projects	3,635	809	4,444	13,407
	<b><u>587,254</u></b>	<b><u>533,111</u></b>	<b><u>1,120,365</u></b>	<b><u>1,055,015</u></b>

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**Notes to the Financial Statements  
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**7. Analysis of charitable expenditure**

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

	Basis of allocation	Hub & Tea Bar Services £	Visitor centres £	Family Link Worker £	Fundraising £	Governance £	Total 2015 £	Total 2014 £
Tea bar supplies	Direct	334,264	-	-	1,960	-	336,224	318,531
Wages and salaries	Direct	44,752	350,145	382,405	-	-	777,302	603,777
Marketing costs	Direct	-	-	-	-	-	-	1,016
Board expenses	Direct	-	-	-	-	209	209	96
Audit fees	Direct	-	-	-	-	5,846	5,846	5,500
Legal and professional fees	Direct	-	-	-	-	863	863	281
Support costs	Note 8	99,304	132,623	276,385	35,000	2,500	545,812	581,681
<b>Total</b>		<b>478,320</b>	<b>482,768</b>	<b>658,385</b>	<b>36,960</b>	<b>9,418</b>	<b>1,666,256</b>	<b>1,510,882</b>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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**Notes to the Financial Statements  
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**8. 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 7). Where practicable any support costs are directly attributed to the activity, where this is not possible it has been apportioned pro-rata to the income derived from the activity.

<b>Support cost</b>	<b>Operation of prison visitor centres, family link work and tea bar facilities £</b>	<b>Fundraising costs of voluntary income £</b>	<b>Governance £</b>	<b>Total 2015 £</b>	<b>Total 2014 £</b>
Wages and salaries	265,875	35,000-	2,500	303,375	400,872
Premises costs	34,192	-	-	34,192	8,945
General operating costs	208,245	-	-	208,245	171,864
	<u>508,312</u>	<u>35,000</u>	<u>2,500</u>	<u>545,812</u>	<u>561,681</u>



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**Notes to the Financial Statements**  
**Year ended 31st March 2015**

**9. Staff costs and emoluments**

Total staff costs were as follows:

	2015 £	2014 £
Salaries and wages	1,008,482	953,838
Social security costs	65,062	50,630
Pension costs	7,133	180
	<u>1,080,677</u>	<u>1,004,648</u>

No employees had emoluments in excess of £60,000 (2014: £Nil).

**10. Staff numbers**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2015 Number	2014 Number
Chief Executive	1	1
Head of Operations	1	1
Managers	4	4
Family Service Co-ordinators	4	4
Senior Administration	3	2
Administration	2	2
Support Workers	10	8
	<u>25</u>	<u>22</u>

**11. Pension Costs**

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year for the charity is £7,133 (2014: £180).

**12. Net (outgoing)/incoming resources for the year**

This is stated after charging:

	2015 £	2014 £
Depreciation	17,758	17,699
Auditor's remuneration:		
External audit	5,250	5,500
Other services	1,500	-
	<u>      </u>	<u>      </u>

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**Notes to the Financial Statements  
Year ended 31st March 2015**

**13. Interest payable and similar charges**

	<b>2015</b>	2014
	<b>£</b>	£
Bank charges and interest	<b>414</b>	74
	<u>          </u>	<u>          </u>

**14. Transfers between funds**

Funds were transferred from /to the unrestricted fund during the year to cover costs incurred on a number of restricted funds. See note 24.

**15. Taxation**

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

**16. Auditor's remuneration**

The auditor's remuneration was £5,250 (2014: £5,500).

**17. Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1st April 2014	240,691	81,381	322,072
Additions	1,650	1,280	2,930
	<u>          </u>	<u>          </u>	<u>          </u>
<b>At 31st March 2015</b>	<b>242,341</b>	<b>82,661</b>	<b>325,002</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1st April 2014	78,169	64,117	142,286
Charge for the year	9,634	8,124	17,758
	<u>          </u>	<u>          </u>	<u>          </u>
<b>At 31st March 2015</b>	<b>87,803</b>	<b>72,241</b>	<b>160,044</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
<b>At 31st March 2015</b>	<b>154,538</b>	<b>10,420</b>	<b>164,958</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2014	162,522	17,264	179,786
	<u>          </u>	<u>          </u>	<u>          </u>

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**Notes to the Financial Statements  
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**18. Stock**

	2015 £	2014 £
Goods for resale	5,623	12,256

**19. Debtors**

	2015 £	2014 £
Trade debtors	226,807	88,307
Prepayments	12,825	12,947
	<u>239,632</u>	<u>101,254</u>

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

	2015 £	2014 £
Trade creditors	31,998	36,567
Taxes and social security costs	5,385	21,529
Accruals	13,226	14,422
Deferred income	42,975	35,849
	<u>93,584</u>	<u>108,367</u>

**21. APB ethical standards**

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

**22. Commitments under operating leases**

At 31st March 2015 the company had annual commitments under non-cancellable operating leases as set out below.

	<b>Other Equipment</b> 2015 £	2014 £
Operating leases which expire:		
Within 1 year	-	3,798
Within 2 to 5 years	10,263	2,122
	<u>10,263</u>	<u>5,920</u>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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**Notes to the Financial Statements  
Year ended 31st March 2015**

**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>164,958</b>	-	-	<b>164,958</b>
Cash at bank and in hand	<b>438,592</b>	-	-	<b>438,592</b>
Other net current assets	<b>6,400</b>	<b>92,500</b>	<b>65,571</b>	<b>151,671</b>
	<b><u>597,150</u></b>	<b><u>92,500</u></b>	<b><u>65,571</u></b>	<b><u>755,221</u></b>

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP**  
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**Notes to the Financial Statements**  
**Year ended 31st March 2015**

**24. Analysis of charitable funds**

**Analysis of unrestricted fund movements**

	Balance at 1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2015 £
<b>General fund</b>	<b>573,113</b>	<b>588,273</b>	<b>(524,698)</b>	<b>(39,538)</b>	<b>597,150</b>
<b>Designated fund:</b>					
Building Maintenance / Security	15,000	-	-	-	15,000
IT Maintenance	5,000	-	-	-	5,000
HR & Consultancy	30,000	-	-	5,000	35,000
Governance / Trustee Recruitment & Training	7,500	-	-	-	7,500
Staff Development	10,000	-	-	-	10,000
2nd Chance Development	15,000	-	-	-	15,000
Quality Standards	5,000	-	-	-	5,000
<b>Total</b>	<b>660,613</b>	<b>588,273</b>	<b>(524,698)</b>	<b>(34,538)</b>	<b>689,650</b>

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
Building Maintenance / Security	To provide for general building upkeep and repair.
IT Maintenance	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 Management team.
Governance / Trustee Recruitment and Training	To provide for a robust governance board including recruitment and training of new trustees.
Staff Development	To provide for training and development of management roles created by the Senior Management restructure process.
2nd Chance Development	Improve the commercial scope of 2 <sup>nd</sup> chance activity
Quality Standards	To adopt ISO / PQASSO or equivalent quality standard

**PARTNERS OF PRISONERS AND FAMILIES SUPPORT GROUP  
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**Notes to the Financial Statements  
Year ended 31st March 2015**

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

**Analysis of restricted fund movements**

	Fund at 1 April 2014	Incoming resources	Resources expended	Transfers	Fund at 31 March 2015
	£	£	£	£	£
GMPT – IAC resettlement	-	20,000	20,138	138	-
NOMS – Telephone Help Line	-	33,587	(32,765)	(822)	-
YOS – Family Support Worker	-	20,000	(19,825)	(175)	-
DAAST Manchester	-	89,995	(84,014)	(5,981)	-
Wakefield -FCW	-	38,472	(36,191)	-	2,281
Building Bridges	-	1,600	(447)	-	1,153
I-HOP	-	198,451	(186,895)	-	11,556
FEW	-	69,064	(59,108)	-	9,956
ICO	-	103,297	(99,161)	-	4,136
IGMU	-	35,849	(31,074)	-	4,775
ICO-ISS	-	26,770	(28,497)	1,727	-
Women's Centre Oldham	-	49,726	(23,132)	-	26,594
ARC (abstinence and recovery centre)	-	42,664	(37,544)	-	5,120
Visitor centres	-	443,116	(482,767)	39,651	-
Total	-	1,172,591	(1,141,558)	34,538	65,571

Name of fund	Description, nature and purposes of the fund
GMPT – IAC resettlement	Family and partner support services for Greater Manchester IAC pilot.
ICO	Family support service attached to Intensive Community Order sentence.
NOMS Telephone Helpline	To provide national telephone advice to offenders' families.
YOS – Family Support Worker	To provide family support to families of young offenders in the community.
DAAST Manchester	Provision of Family Link Worker Services at HMP Manchester.
Wakefield – FCW	To provide family support at HMP Wakefield.
Building Bridges	To create a user led and informed social action continuum solution supporting self-employment for ex-offenders through social enterprise.
I-HOP	An informal hub for use by professionals working with the children and families of offenders.

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**Year ended 31st March 2015**

ICO-ISS	Family support services attached to the Intensive Supervision and Surveillance Programme.
IGMU	Integrated Gang Management Unit.
ARC (abstinence and recovery centre)	Pre employability programme delivered by 2 <sup>nd</sup> Chance for men in recovery from drugs/alcohol via cafeteria outlet
FEW	Family engagement service delivered at HMP Styal and HMYOI Hindley..
Visitor centres	Provision of support services to families at NW prison visitor centres.